



VILLAGE OF  
**BUTLER**  
EST. 1913

2023 ANNUAL BUDGET





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President Tiarks and the Village Board of Trustees,

2022 became a year in which we began steps of healing and moving forward from the COVID-19 pandemic. We were able to take time to reflect on the impact the pandemic had on our lives, the lessons we learned along the way, and how we can move forward as an organization, a community, and as a nation.

Though we believe the worst of COVID-19 is behind us, the social and economic issues that followed the pandemic certainly are at the forefront of our daily lives. Supply-chain disruptions, the war in Ukraine, and ongoing labor shortages all became realities throughout 2022. As a result, we saw historically high inflation rates and rising costs of goods and services for residents as well as those who serve them, putting new financial strains on household budgets while adding the challenges of local businesses and government continue to face. As a government organization, the Village of Butler was not immune to these challenges. The Village continued to struggle with the prospect of limited current and future revenue growth under state-imposed property tax levy limits, limited ability to develop and redevelop properties in the village, rising costs of fuel, and supplies, limited availability of supplies, and staff turnover.

Throughout these ongoing challenges, the Village Board and staff continues rise to the challenge and to press forward, meeting and exceeding the demands of our constituency and serving our residents, visitors and businesses with high quality service. Though the last few years have been difficult, the Village recognized many positive advancements in 2022. In April, voters overwhelmingly supported a referendum to raise the property tax levy \$140,000 to fund the creation of a new police officer position in 2023. The addition of one patrol officer brings the department to 9 total sworn officers. The addition of this position is a critical need to the Village as we continue to experience increased calls for service year after year. The Village administrative office reorganized the Finance Manager position into an Assistant Village Administrator position. This position will continue to oversee the financial aspects of the Village while taking on special project management and communications. This position will also be able to serve as the Village Administrator in my absence.

2022 represented the 7<sup>th</sup> year of the 20-year Capital Improvement Project with one of the largest infrastructure improvements to date. This project was completed in October. These projects are a necessary component to ensure safe drinking water and passable roads in the Village. To date, the Village has been aggressive in repairing as much aging roads and infrastructure as possible. In 2023, the Village will significantly scale back projects due to reaching our internal debt limit policy. It is anticipated that the Village will continue to experience debt capacity issues into the future due to stagnant tax base growth. More information regarding the Village's current debt capacity and outstanding debt can be found on Page 115.

The 2021 and 2022 budgets were planned with unknown impacts from the COVID-19 pandemic. While staff believes the Village mitigated any significant long-term financial impacts from the actual pandemic, the ongoing inflationary issues continue to present challenges to future planning. The 2023 budget is created with the assumption that the inflation rates we are currently operating under will continue throughout 2023. Therefore, fuel costs, costs of goods and services increase across the board in 2023. Staff continued with established conservative budgeting principals in the



development of the 2023 recommended budget and I am happy to report that the 2023 budget is fully funded and continues to provide the highest level of services to our community.

The 2023 budget contains no significant service level changes, outside of the addition of one sworn patrol officer, and continues to provide the necessary resources for staff to continue to provide exceptional service to the residents, businesses and visitors of the Village of Butler. As with prior years, the budget is presented in a simple line format and includes an overview of each department; including a department description, explanation of department services, any budget impact and changes, staffing information, and a justification page for specific expense line items. The appendix includes a schedule of existing debt and debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, and a glossary of terms. Revenues and expenses are projected and budgeted for using a look back method of prior years' actual revenue/expense coupled along with known activities throughout the year (grant award, non-reoccurring expense, etc.).

### Organization Goals for 2023 and Beyond

- State imposed property tax levy limits continue to stress our operating budget and make it difficult, if not impossible, to address the long-term operating needs of our community. Without significant changes to this legislation, the Village will not be able to sustain current service levels.
- Hire patrol officers to gain full staffing in the Police Department.
- Improve internal and external communication.
- Engage external stakeholders in crafting policies and objectives.
- Increase public programming through the Community Events Committee.
- Explore property tax revenue alternatives – develop sustainable funding sources.
- Strengthen relationships with business community.
- Engage business community in zoning code revisions.
- Improve our permitting application and approval process to reduce red tape and increase efficiency in issuing permits.
- Explore alternative service delivery through contracted services.
- Explore community engagement strategies to fill committee vacancies.
- Implement Succession Planning in the Public Works Department

### 2023 Budget Assumptions and Significant Impacts

- Allowable property tax levy increases for net new construction of 0.031% or \$530.
- Increase in State Transportation Aids of \$27,628 or 11.29%.
- Significant capital purchases included in the 2023 budget, financed through the tax levy include; a new Village website, office furniture in Administration, a marked patrol SUV, and Tree Management.
- Increased funding to the Butler Volunteer Fire Department in the amount of \$10,000.
- Health insurance premiums through the State program increased nearly 7% for most employee plans. The Village pays 88% of the monthly premium and the employee pays 12%.
- Wisconsin Retirement System (WRS) mandated retirement contribution increased to 13.60% for non-represented employees (all but sworn police officers), of which the employee pays 6.8% and the Village pays 6.8%. Retirement contribution rates for represented employees (sworn police) increased to 20.00%, of which the employee pays 6.8% and the Village pays 13.2%.
- The Village received approval from the Wisconsin Public Service Commission to increase water rates in 2022. New water rates took effect on August 26, 2022. The 2023 Water Utility Budget includes a full year of new rates.
- There are no Sewer or Stormwater Utility rate increases in 2023.
- The Village's 2022 estimated assessed value is \$257,452,380, an increase of 1.46% from 2021. At this time, the Village is still awaiting on final manufacturing assessments from the State of Wisconsin.
- Total property tax revenue increased by \$140,234 or 6.33% resulting in a municipal tax rate of \$9.45, a 7.45% increase from 2022. The majority of this increase is attributed to the levy referendum increase approved by voters in April 2022. The tax increase results in an average annual increase of \$106.77 on the average home in the Village.
- Total 2023 General Fund Budget is \$2,488,417, an 8.68% or \$198,660 increase from the 2022 General Fund Budget. This is due to the addition of one patrol officer and overall expenditure increases.

The 2023 budget calls for a relatively large property tax increase. It is important to highlight that this tax increase is due, in large part, to the voter approved levy increase referendum in 2022. It is also important to note that the actual impact on property tax payers is less than what was communicated to the public during the public educational outreach leading up to the referendum. The Village Board and staff continue to take a fiscally conservative approach to our annual budgeting process, while ensuring that the services residents have come to expect are efficiently provided.

## LETTER OF TRANSMITTAL



As we wrap up 2022, we said goodbye to our dedicated Court Clerk Robin Mateicka. After over 25 years of service, Robin retired on October 31, 2022. Robin was instrumental in modernizing our Court process, providing outstanding support services to countless patrol officers, and was always a welcoming smile as you entered Village Hall. Robin has big shoes to fill, and we wish her nothing but the best in her retirement.

As always, I want to thank our dedicated Department Heads for their outstanding work in producing the 2023 Budget. Their work to overcome challenges and to preserve tax payer dollars and high service levels is to be applauded.

Thank you for your time and effort reviewing the 2023 Budget.

Respectfully Submitted,

A handwritten signature in black ink that reads "Kayla Thorpe".

Kayla J. Thorpe  
Village Administrator/Clerk



### **Village Board of Trustees**

Patricia Tiarks	Village President
Bill Benjamin	Village Trustee
Michael Bates	Village Trustee
Tom Sardina	Village Trustee
Mark Holdmann	Village Trustee
Paul Kasdorf	Village Trustee
Brad Meyer	Village Trustee

### **Administrators**

Kayla Thorpe	Village Administrator/Clerk
David Wentlandt	Chief of Police
Jim Bremberger	Public Works Supervisor
Genavieve Danes	Library Director
Benjamin Hubrich	Assistant Village Administrator
Pamela Wolf	Deputy Clerk
Charlene Benjamin	Library Board President
Pete Zoulek	Fire Chief
Paul Alexy	Village Attorney
Roger Benjamin	Municipal Judge

# VILLAGE ORG CHART

The Village of Butler is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve two-year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Administrator, who is responsible for the day to day operations of the Village, as well as implementation of Board Policies.

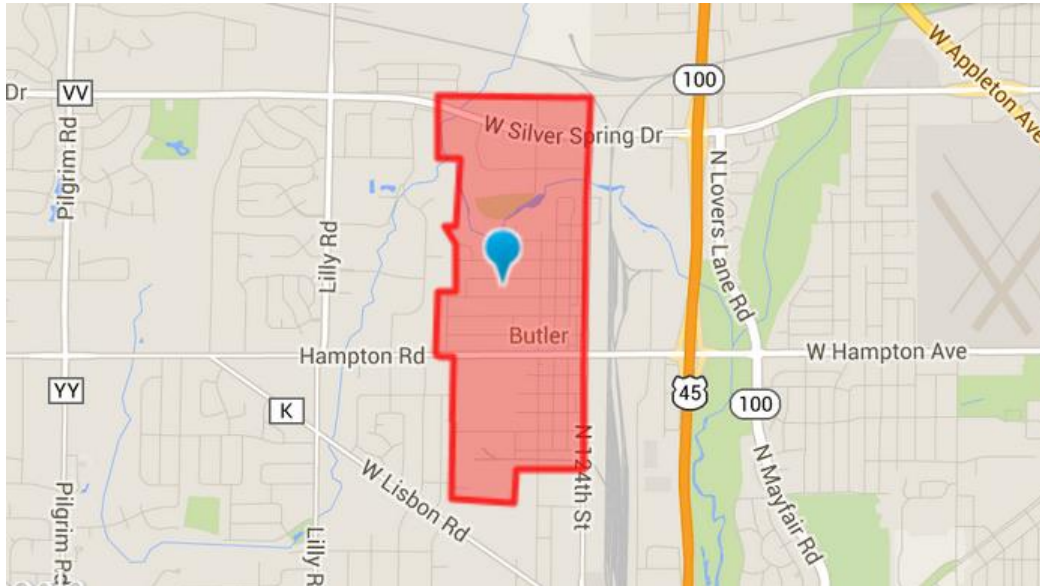
The residents of Butler also elect the Municipal Judge.

All other positions are appointed.

**BUTLERWI.GOV**



## LOCATION

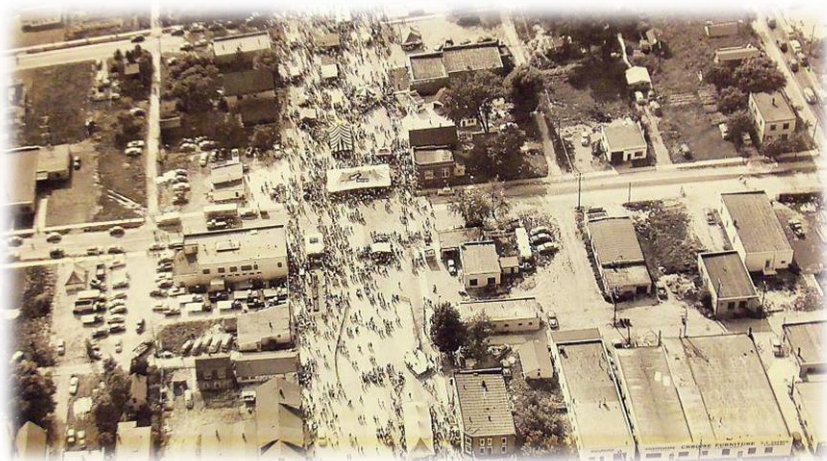
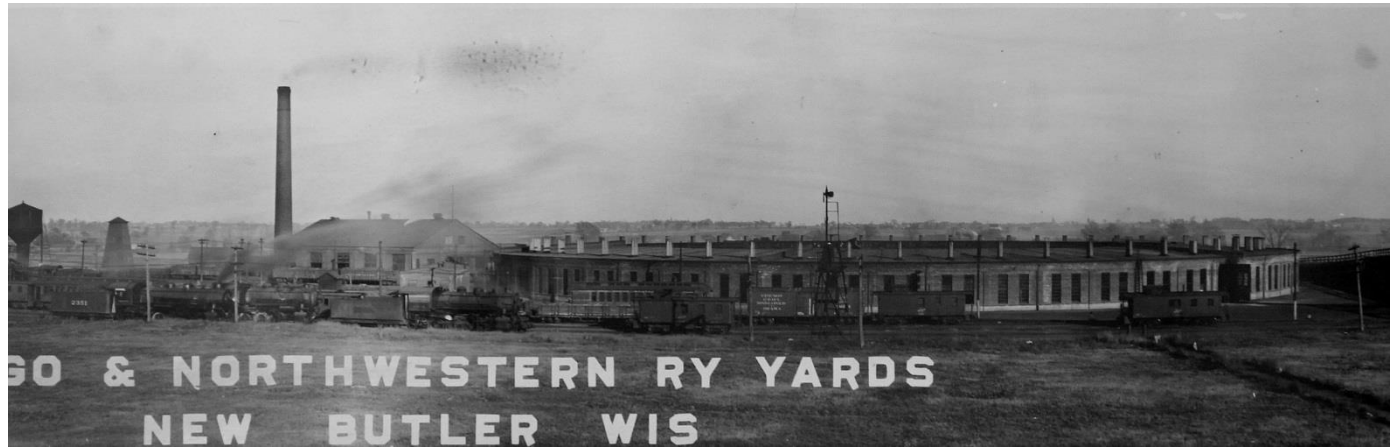


Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

The Village of Butler's major roadways include Silver Spring Drive, 124<sup>th</sup> Street, and Hampton Avenue.

### History

The Village of Butler truly owes its very existence to the railroad. It all began in the Fall of 1909 when representatives from the Milwaukee, Sparta and North Western Railway, a division of the Chicago & North Western Railway (now owned by Union Pacific), visited farmers on the east side of 124th Street and offered to buy their farmland to establish railroad yards as an adjunct to an outer belt line around the City of Milwaukee to relieve freight congestion in the downtown railroad yards.



One of the more significant property acquisitions for the construction of the "New Butler" railroad yards was the \$18,000.00 purchase of the George and Jennie Clarke farm. The Clarke's reserved the right to move their house off the land prior to the start of construction in the spring of 1910. The house was moved across the fields on rollers to its present site on the family's ancestral farm at what is now 128th Street and Hampton Avenue in the center of Butler. Today the Clarke house is a public museum dedicated to the settlement of the Village and its connection to the Chicago & North Western Railroad.

At that time the construction of the "New Butler" railroad yards represented one of the most extensive and costly railway projects in the Midwest. The railroad yards contained twenty-one tracks and accommodated 1,525 cars at one time. North of the yards was one of the largest railway roundhouses in the west. It contained fifty-eight stalls, an oil warehouse, machine shop, powerhouse,



general storehouse and coal chute. The coal chute held 600 tons of coal and was capable of supplying four engines at one time. A dormitory and clubhouse, locally known as “The Beanery”, was located just west of the yards.

In 1911 the settlement of "New Butler" was established in Waukesha County, Wisconsin. The small community was settled mostly by railroad workers and their families and was incorporated as a village on May 5, 1913 with a population of 200. The small village grew steadily as the original developers and real estate speculators bought acres of additional land for future development based on the activity generated by the nearby railroad yards.

In the summer of 1913, Railroad passenger service was introduced creating a new mode of transportation for village residents. The “Shop Train”, as it was nicknamed, served as the main connection to the retail shopping district in downtown Milwaukee.

The “New” was dropped from the village’s name in 1926, and the Village of Butler continued to thrive as an incubator for business and industry due to its proximity to the railroad yards. To this day we continue to celebrate and promote our village’s history as a “railroad town” in many ways such as our official municipal logo and the operation of the Clarke House Historical Museum. Moreover, in 2013, the fully restored Chicago and Northwestern caboose #11207 opened to the public as an interactive historical display of the Village’s “railroad town” roots.

### Today

Today, residents of Butler enjoy a small town feel while maintaining close proximity to major interstates and downtown Milwaukee. Numerous community events such as, the Christmas Parade, Independence Day Parade, softball leagues, and National Night Out are held annually. Home to both significant industrial and retail businesses such as Cargill, Western States Envelope, and Molded Rubber and Plastic, Butler balances commercial and residential interests. Butler’s mix of residential and commercial properties offers residents old and new, and a good place to start and a great place to stay.



### Demographics

**Date Incorporated:** May 5, 1913  
**Area in Square Miles:** .79 sq. mi.  
**Population:** 1,787

**Population by Gender:**

- **Male:** 52.49%
- **Female:** 47.51%

**Number of housing Units (%):**

- **Owner-occupied:** 42.5%
- **Renter-occupied:** 53.4%

**Population by Race:**

- **White:** 80.5%
- **Hispanic:** 4.4%
- **Asian:** 3.0%
- **African American:** 6.6%
- **Other:** 5.5%

**Population by Age:**

- **Median Age:** 42.3
- **0 to 19:** 18.4%
- **20 to 44:** 35.0%
- **45 to 64:** 26.2%
- **65 & Over:** 20.4%

**Community Recreation:**

- **County Parks:** 0
- **Village Parks:** 1

**Personal Income:**

- **Median household income:** \$39,273
- **Per capita income:** \$26,786

**Most Common Industries:**

- **Manufacturing:** 32%
- **Construction:** 11%
- **Wholesale trade:** 10%
- **Real estate and rental and leasing:** 6%
- **Other services:** 6%
- **Finance and insurance:** 6%
- **Retail:** 6%

**Median Home Value:** \$161,200

Source: US Census & American Community Survey Data  
Waukesha County Center for Growth Community Profile



## Top Taxpayers

Business/Owner Name	Type of Business	Assessed Valuation
Sreit North 132 <sup>nd</sup> LLC	Multi-tenant/Commercial	\$7,500,000
Hampton Regency	Multi-Family Residential	\$5,600,000
WIS-Pack Foods (Cargill)	Food Processing	\$5,124,900
Milwaukee Insulation	Commercial	\$4,610,000
Western States Envelope Company	Paper Manufacturing	\$4,434,000
Lafayette Building, LLC	Multi-tenant/Commercial	\$3,500,000
Butler Square	Multi-Family Residential	\$3,328,000
Reis Graphics	Commercial Printing	\$2,036,200
Goodyear Commercial Tire	Commercial/Retail	\$1,875,000
Kwik Trip	Retail/Fueling Station	\$1,825,900

## Top Employers

Business/Owner Name	Type of Business	Est. Number of Employees
Western States Envelope Company	Paper Manufacturing	700
Cargill Meat Solutions	Food Processing	400
Interstate Power Systems	Engine & Diesel Repair	155
Per Mar Security	Security Guard & Patrol	150
Molded Rubber and Plastic Corp	Rubber Supply Manuf.	120
Kelbe Brothers Equipment Company	Excavating Contractors	70
Ries Graphics	Commercial Printing	65
Packerland Rent-A-Mat, Inc	Wholesale Mats	50
Waukesha County Nutrition Site	Government Office	40

The Village President is elected to two (2) year terms and the six (6) Village Trustees members are elected to staggered two (2) year terms. The Village of Butler has combined the Administrator and Clerk position to create the Village of Butler Administrator/Clerk title which acts as the chief administrative officer for the Village. The Village Administrator/Clerk is appointed by the Village Trustees to serve the needs of the community.

The Village is organized into six separate departments; Public Works (Streets, Water, Sewer & Sanitation), Administrative Services, Parks & Recreation, Library, Police and Fire. These departments, in cooperation with the Village Administrator's office, carry out the policy of the Village Board and the business of the Village. A separate board administers the Village Library. The Butler Volunteer Fire Department is a private corporation solely funded by the Village of Butler. This entity delivers fire and EMS services throughout the Village as well as Fire Inspection services. The Village Board authorizes aggregate expenditure amounts annually.

As a full-service community, Butler has a twenty-four-hour police department, a full-time (24-hour) ambulance department, an excellent paid on call fire department and streets, water, wastewater departments within the public works umbrella that is managed by a full-time Supervisor of Public Works. The Village also has adult Park & Recreation programming, and is privileged to have received a new building to house the Village Library built by the Friends of the Butler Library in 2008.

**Mission Statement:** The mission of the Village of Butler is to serve the citizens of the community honestly and effectively. Through dedicated service, the Village will strive to provide the quality of life desired by the community.

**Values Statement:** The employees of the Village of Butler, through cooperation and teamwork, are committed to providing the highest level of service with honesty and integrity to the community we serve. We will take pride in providing effective and dependable services while striving to achieve excellence through vision, planning and innovation.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Butler  
Wisconsin**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director

For the seventh, consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Butler for its annual budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award reflects the commitment of the governing body and staff to meeting the highest quality principles of governmental budgeting.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# PERFORMANCE MEASUREMENT PROGRAM

In 2015, Village management embarked in a long-term performance measurement program. This program is designed to gather information and data on items such as, overtime hours worked, hours spent per task, circulation statistics, meetings held, etc.

Each month the department managers submitted a written performance report to the Village Administrator and the Village Board. The goal of this program is to define, measure, learn, and improve internal and external operations. This process will be applied to the daily tasks of Village employees to define the task, measure its performance and efficiency, learn about who, why, where, what, and when of the task, and implement improvements to increase the effectiveness and efficiency of the employee and the task. Through data gathering and analysis, department managers will identify which areas can be best improved to maximize the effectiveness of taxpayer dollars. This information is used to develop organization wide performance expectations and will help a performance-based budget.

2022 represents the 7th year of this program. You will notice in the following report that we continue to compare data and begin to determine where the Village excels in providing cost-efficient and high-quality services to the community and where our areas for improvement. This data is used to help department managers evaluate the effectiveness of their staff, as well as, help determine goals for the upcoming year.

01

Define

02

Measure

03

Learn

04

Improve



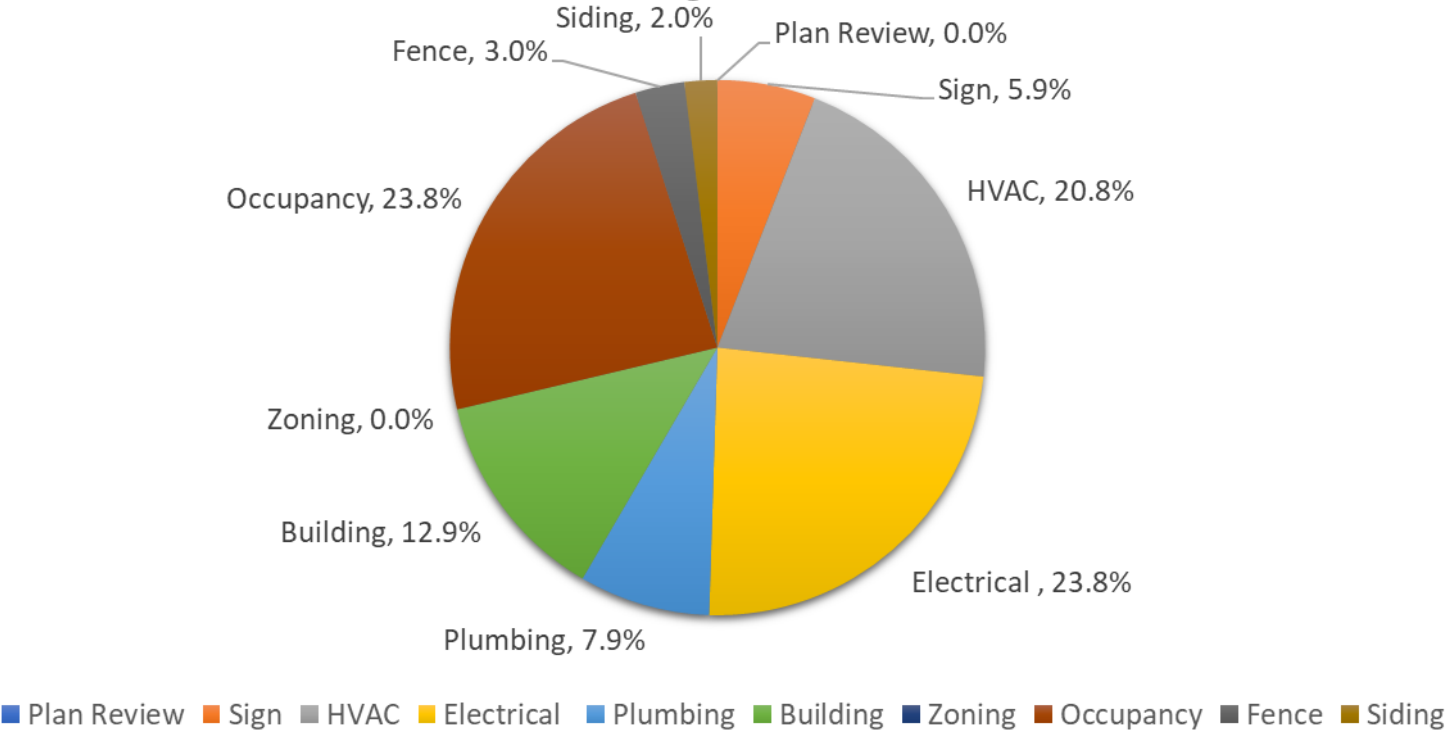


The Administration Department includes the offices of Village Administrator, Clerk, Treasurer, and Building Inspection. While many duties within these departments do not result in tangible data, there are measures that are tracked to measure productivity, activity, and success of each department. Data for items such as building permits, building permit revenue, and community building use were collected. Data for day-to-day operations such as payroll, payables preparation, utility billing, and customer service were not collected. The data collected for the Administration department depicts how the Village operates with our stakeholders (elected officials, Village employees, and citizens).

This data will be used to quantify the productivity of administrative staff and identify whether the priorities of each office meet the needs of our stakeholders. Example, if we see a steady increase in the number of building permits issued per month, and we have limited office hours, we may need to evaluate the office time allocation of the Building Inspector.

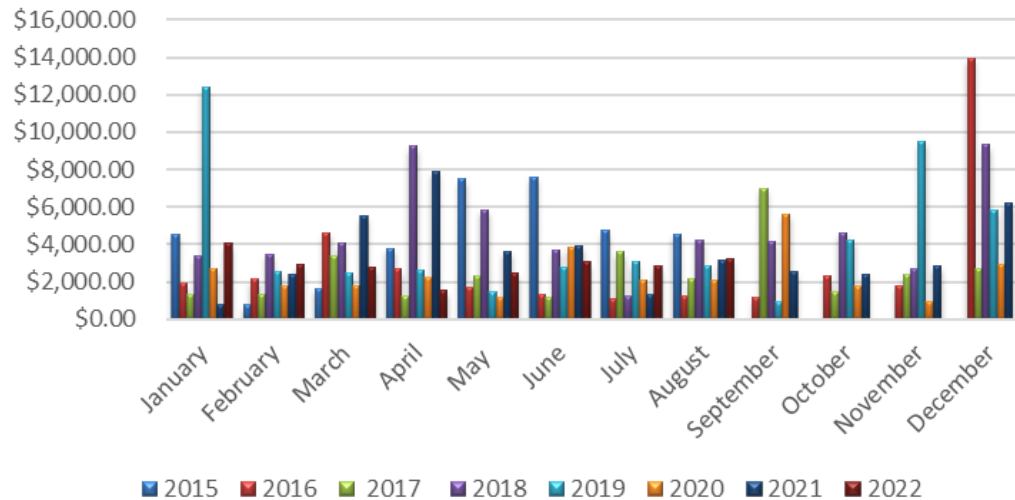


2022 Building Permits Issued



The Village tracks building permits by type. This helps the Village determine not only what type of permit is being issued, it helps the assessor determine property assessments for properties that are making improvements. This data also helps budget for building permit revenues based on historical trends.

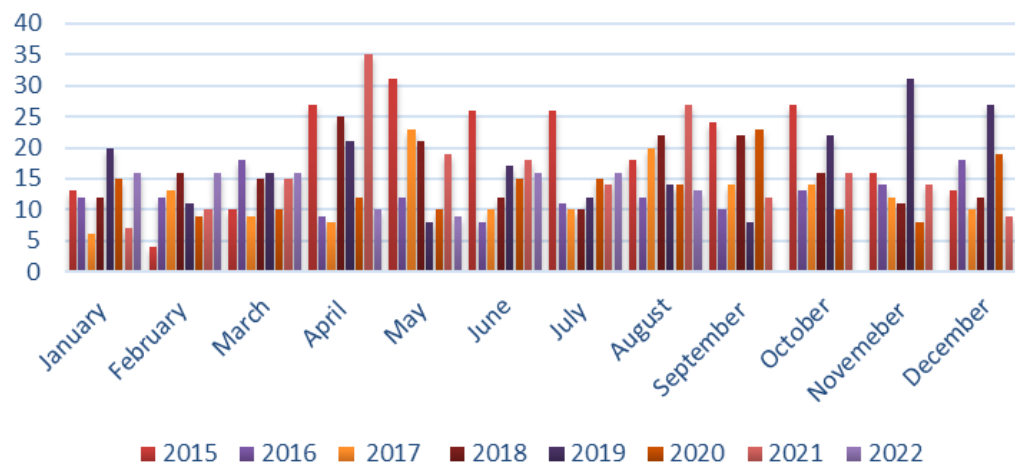
## Building Permit Revenue By Month 2015 - 2022



The Village's building inspection firm, SafeBuilt retains 80% of all permit revenue, with the Village retaining the remaining 20% plus the administrative fee.

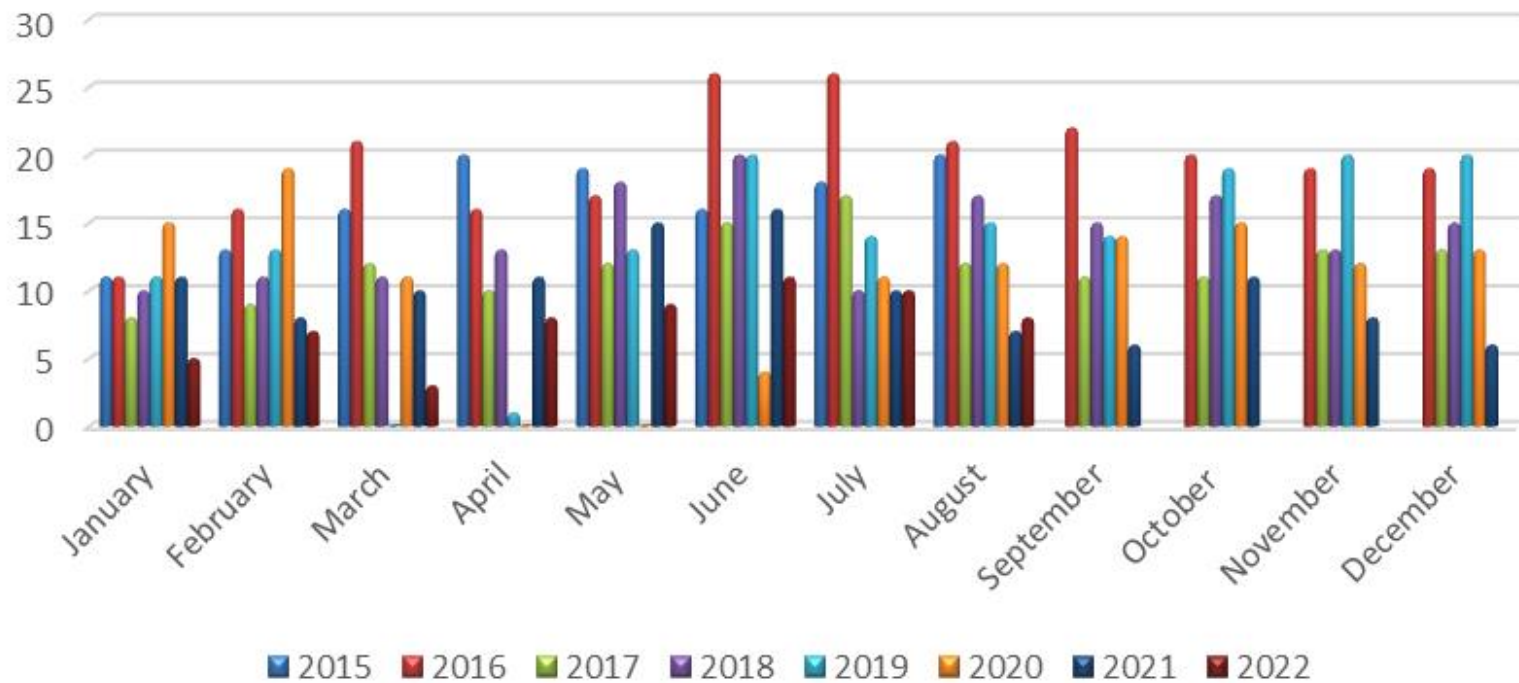
In late 2021 and continuing into 2022, we have noticed an increase in building permit revenue nearing pre-pandemic levels.

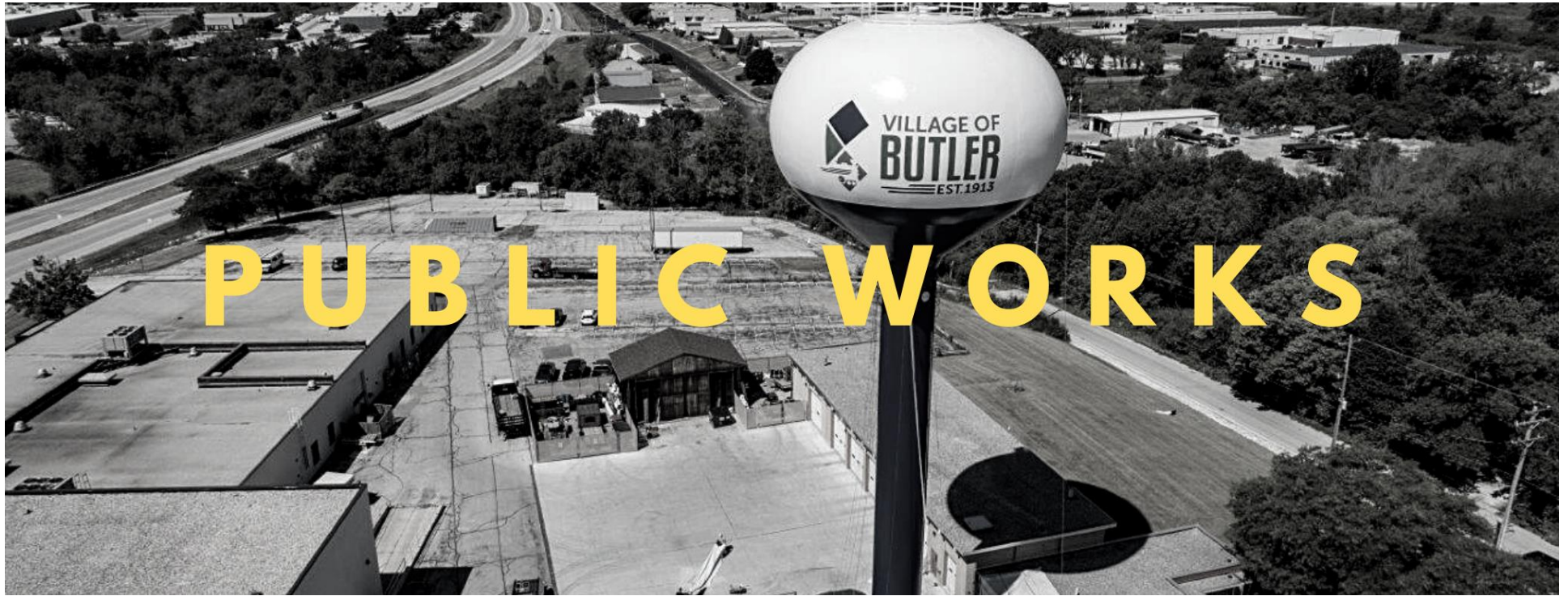
## Building Permits Issued By Month 2015 - 2022



We have also begun to step up enforcement of work being done without permits, and double charging those permits who started work early. That enforcement has resulted in an increase in permit volume and revenue thus far in 2022.

## Community Building Rentals By Month 2015 - 2022

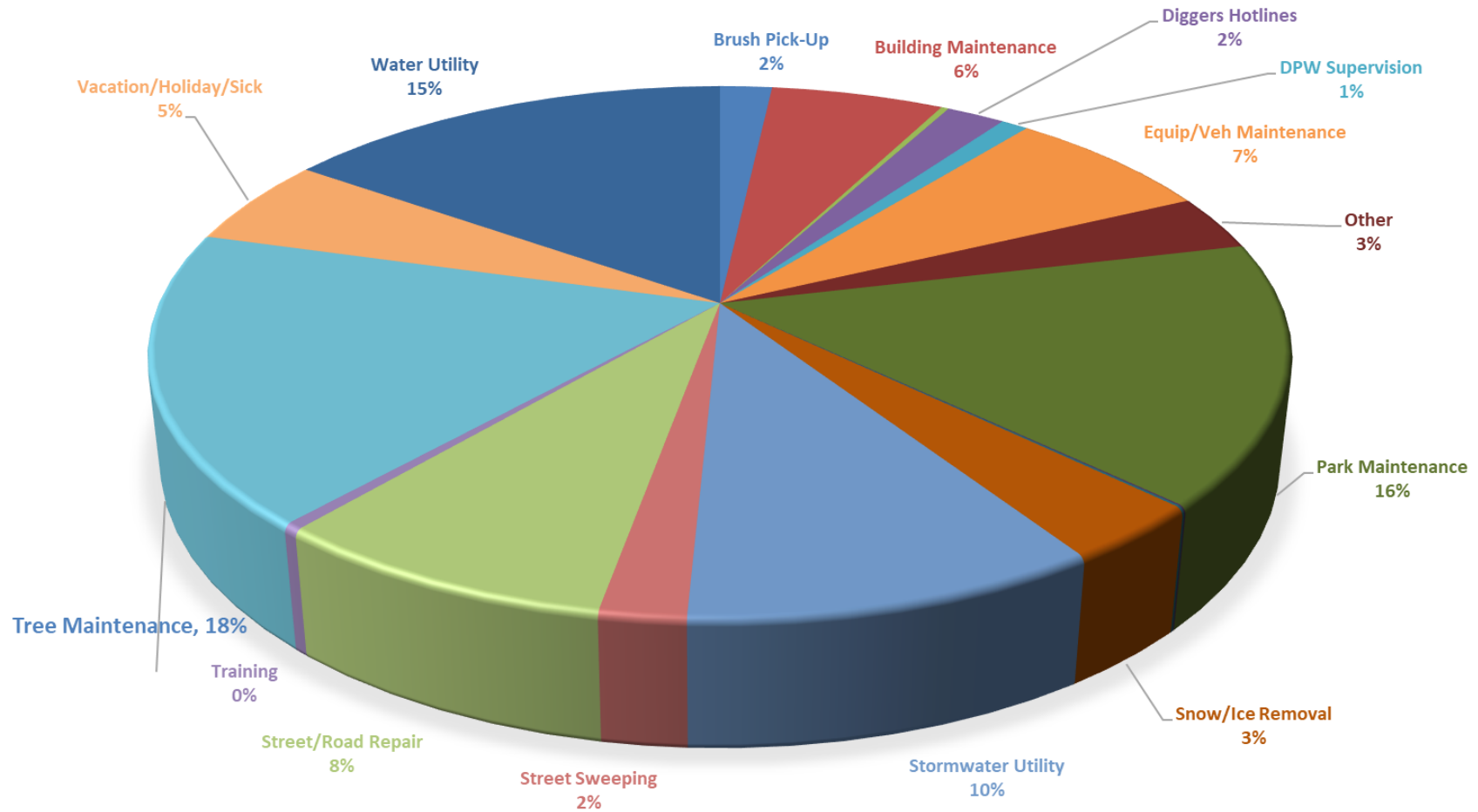




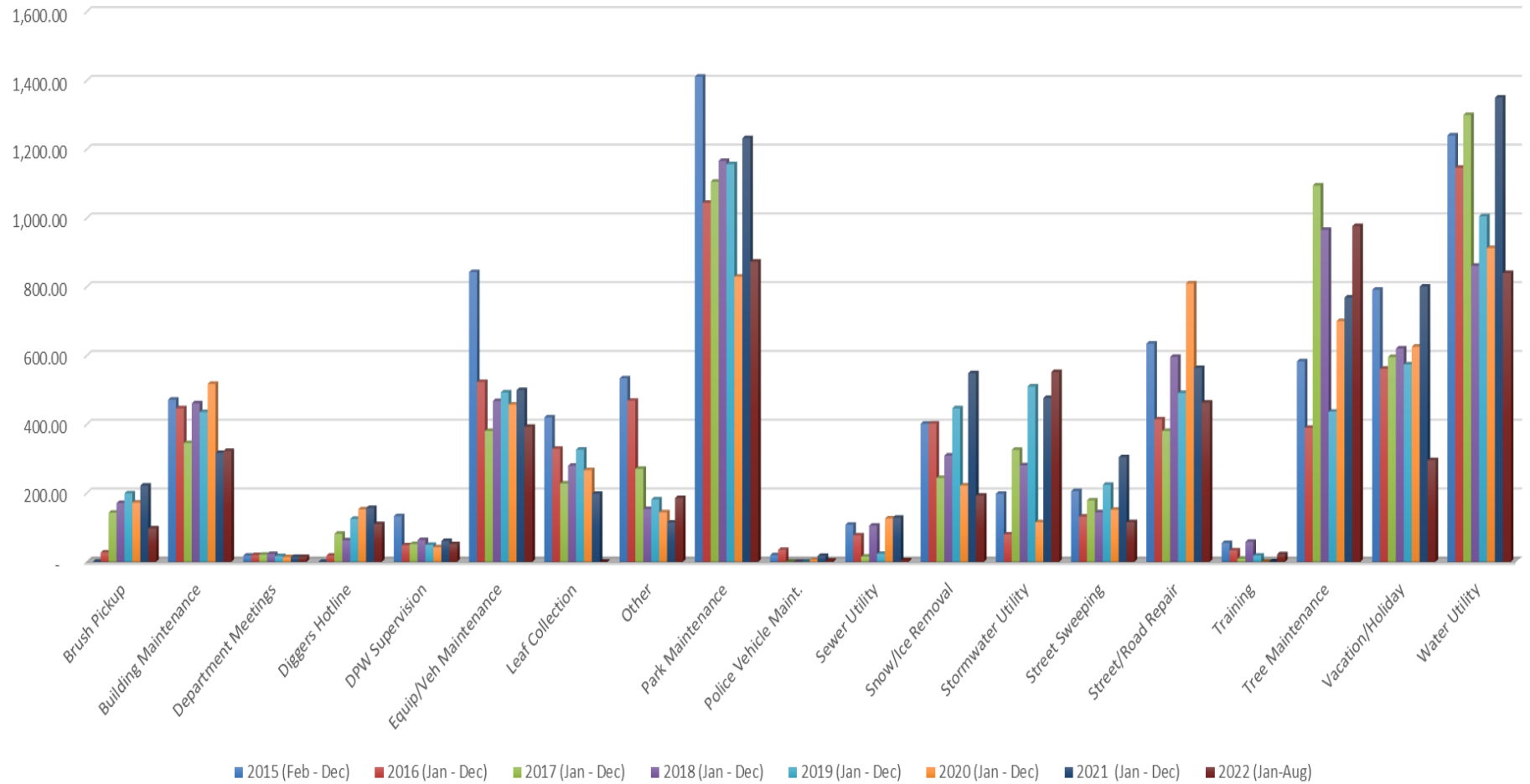
In the Public Works Department, we track hours per operation for both regular and overtime hours for all three full time employees and one seasonal employee. By tracking hours, we are able to determine where the crew's time is being spent and whether that operation is an effective use of time. The data we collected in 2023 is for January 1 – August 31. The data is skewed towards park maintenance as the majority of summer operations for the seasonal employee qualify as park maintenance.

As expected, since this data is skewed towards summer activities that Tree Maintenance and Park Maintenance are the largest consumers of DPW time. Due to the annual road projects, we see road and utility work also consuming large portions of DPW time.

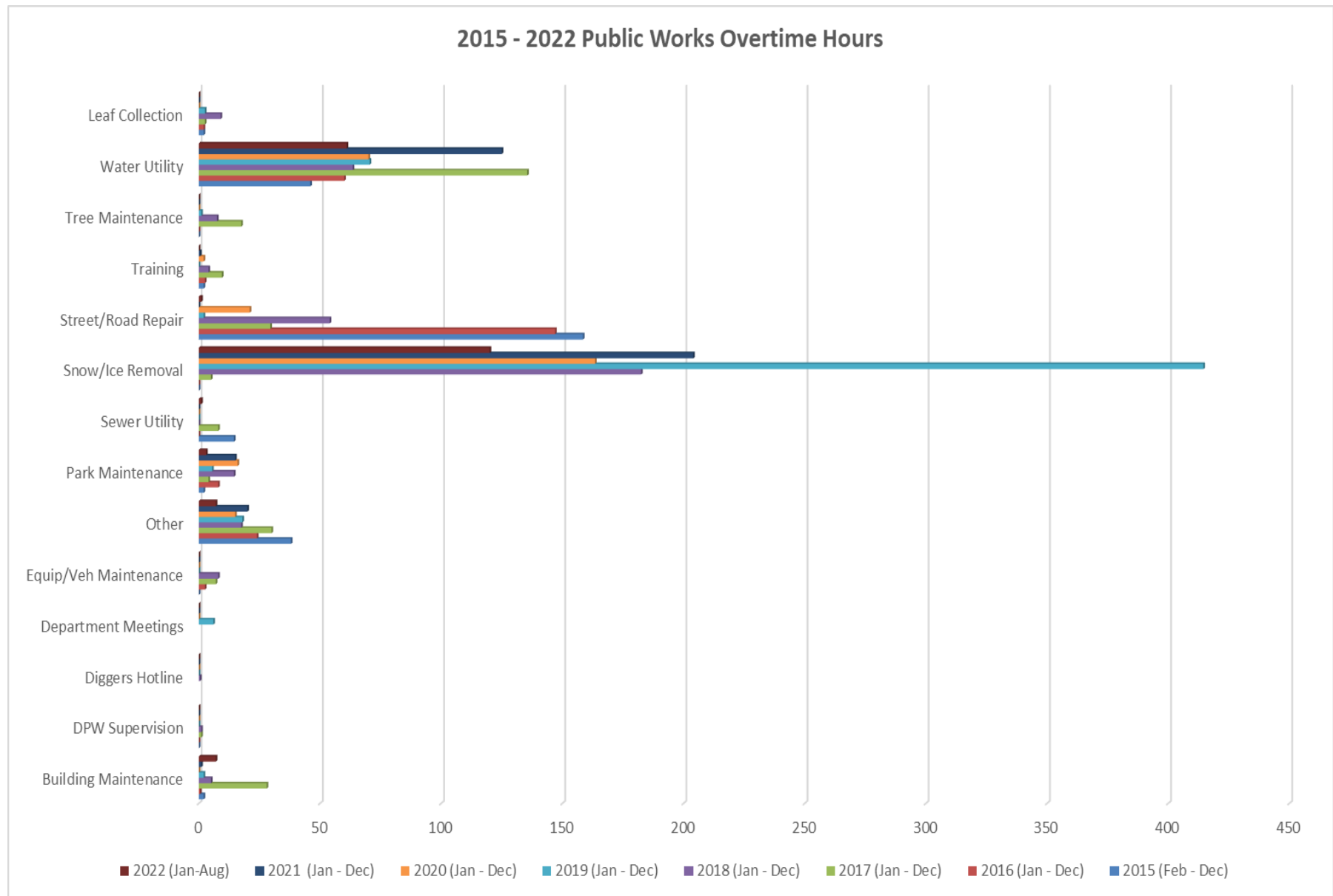
## 2022 DPW REGULAR HOURS BY FUNCTION JAN- AUG



## 2015 - 2022 Public Works Regular Hours

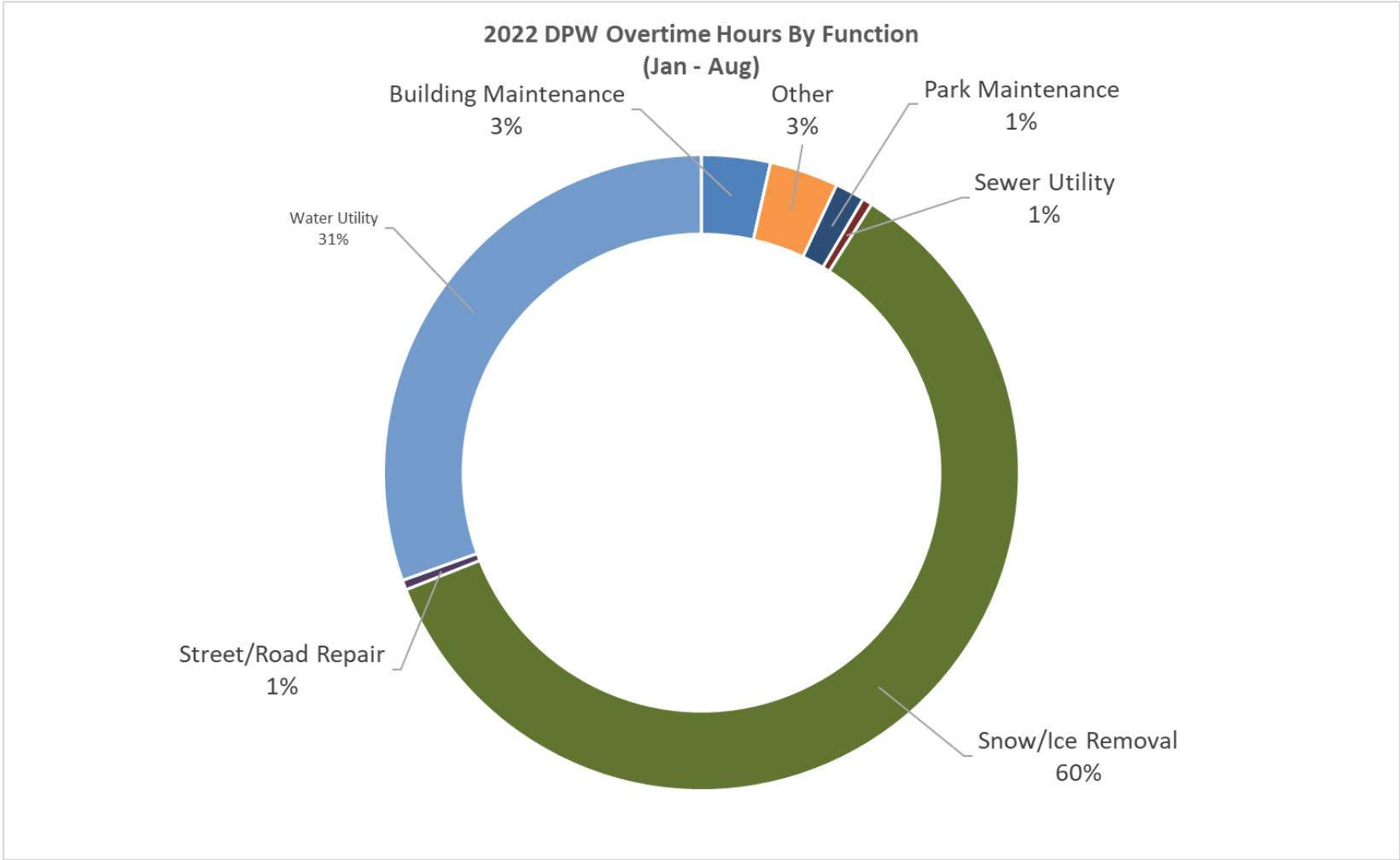






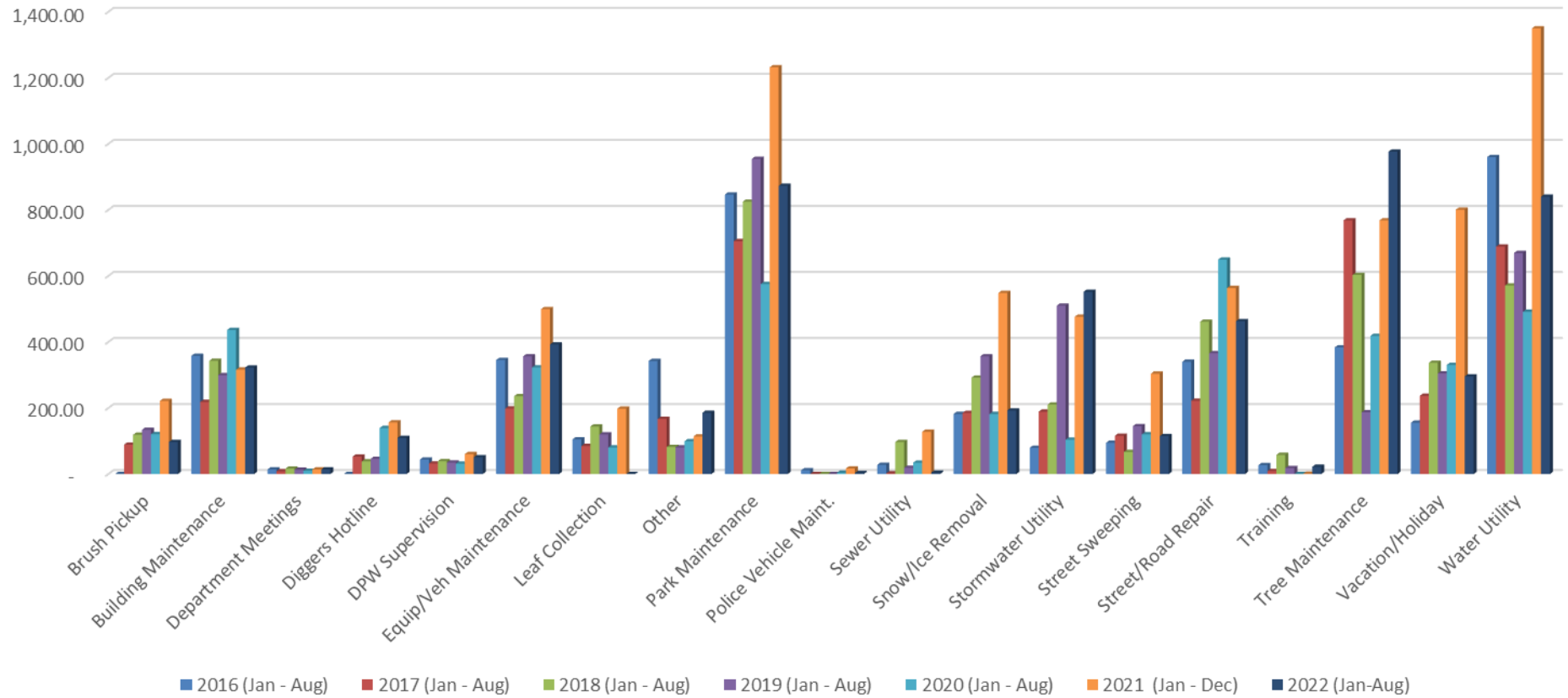
As expected, the majority of overtime hours are related to snow and ice removal. Unfortunately, we cannot schedule to snow to fall during the work day, so many times the DPW crew work late nights and early mornings to ensure that the roads are clear and safe for travel.

Again, due to the DPW involvement in the oversight and some utility related projects in coordination with the Road Improvement Project, we see that overtime for street/road repair and utilities account for significant portions. This will be an annual use of overtime for the foreseeable future due to the 20-year road CIP program. 2022 overtime hours have been consistent with prior years.

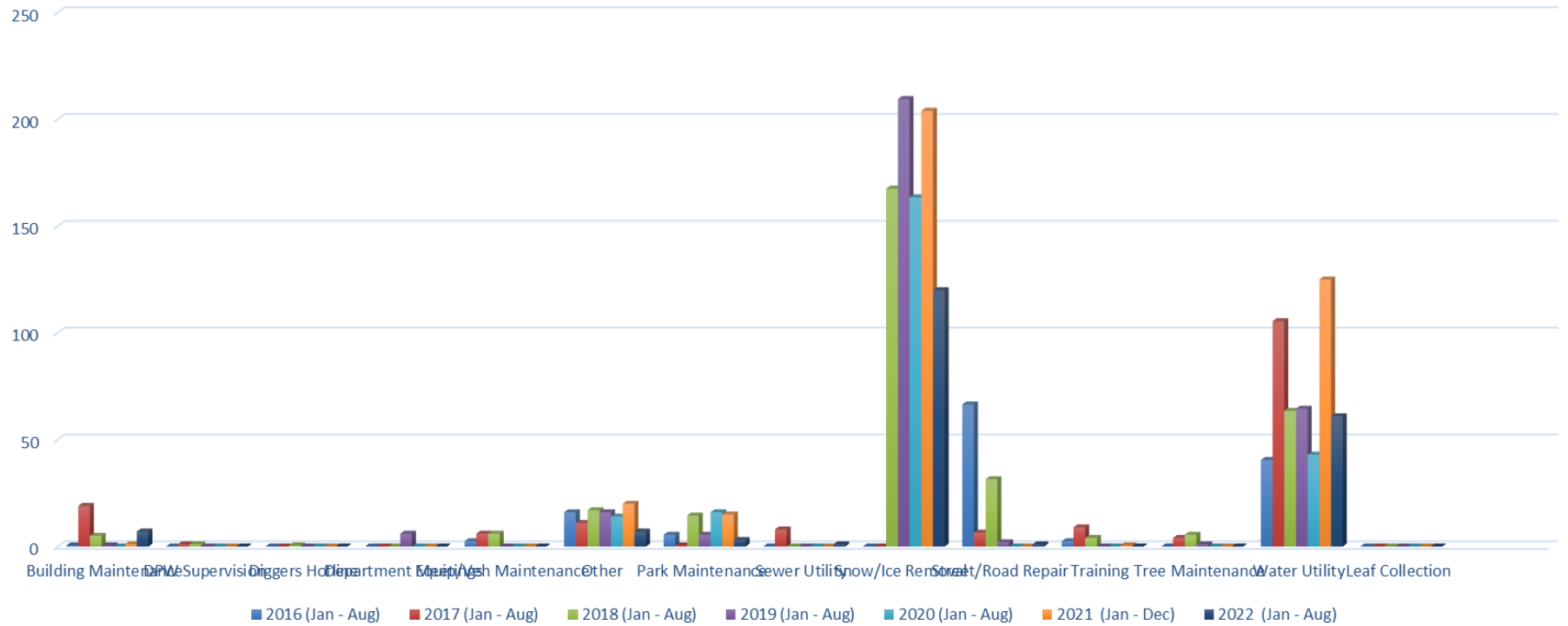


As expected, Water Utility and Snow and Ice Removal account for the largest allocation of overtime hours from year to year. These two functions have the most unpredictable events and many cases require a full crew for many hours to complete. This information is helpful in budgeting for overtime and allocating amongst the General Fund and Utility Fund.

## 2016 -2022 Regular Hours (Jan - Aug)



## 2016-2022 Overtime Hours (Jan - Aug)





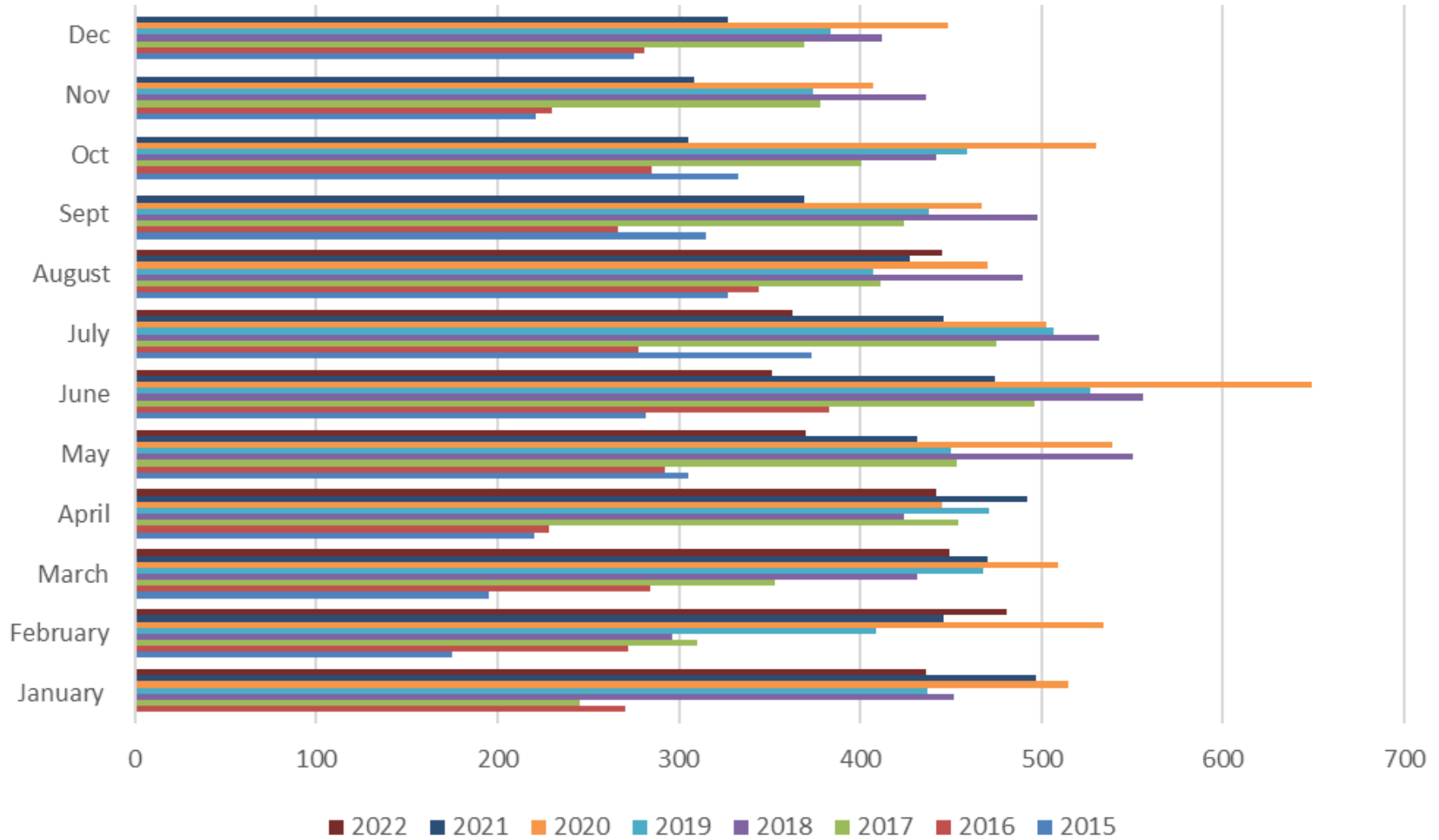
The Police and Municipal Court Departments track information related to citizen contacts, citations issues, overtime hours allocated, miles patrolled, fuel consumption and court dockets. This information helps track potential trends in criminal activity, productivity of officers, and staffing needs.

Once more data is collected, we will be able to determine if there are trends in activity (i.e., speeding, burglary, or alcohol violations) that can be mitigated by additional education and outreach. The information will also be used to identify the need for specialized training for officers.

The Departments are committed to using the data to evaluate services and to ensure that Butler is a safe and secure place to live, work, and play.

From January to August 2022, there were 3,337 calls for service. This includes both officer generated and dispatch calls for service. During this same time period in 2021 there were 3,683, in 2020 there were 4,164, in 2019 there were 3,676, in 2018 there were 3,731, in 2017, there were 3,197 calls for service, and in 2016, 2,351 calls. Demand for service and length of time responding to individual calls continues to increase.

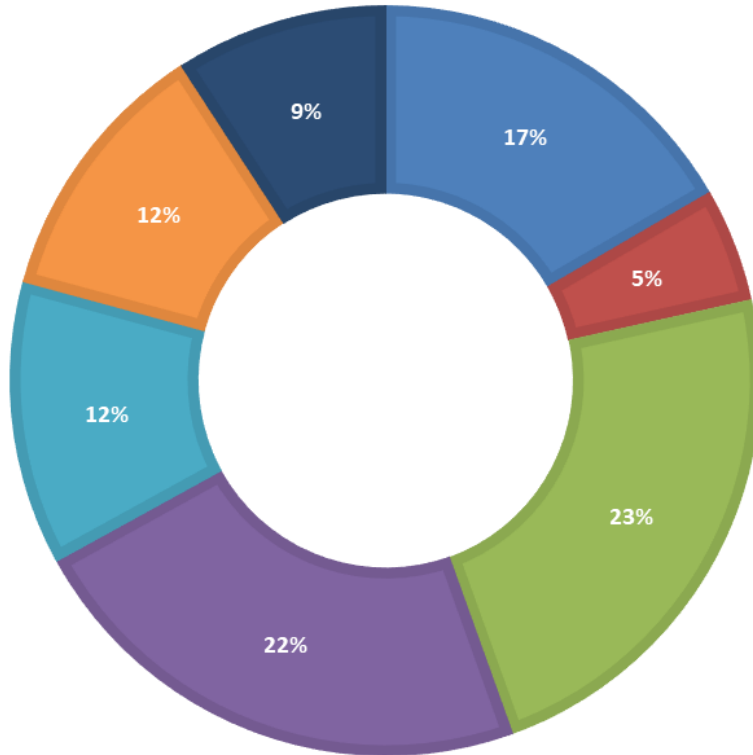
## Calls for Service 2015 - 2022 YTD





## 2022 POLICE OVERTIME HOURS BY FUNCTION JANUARY - AUGUST

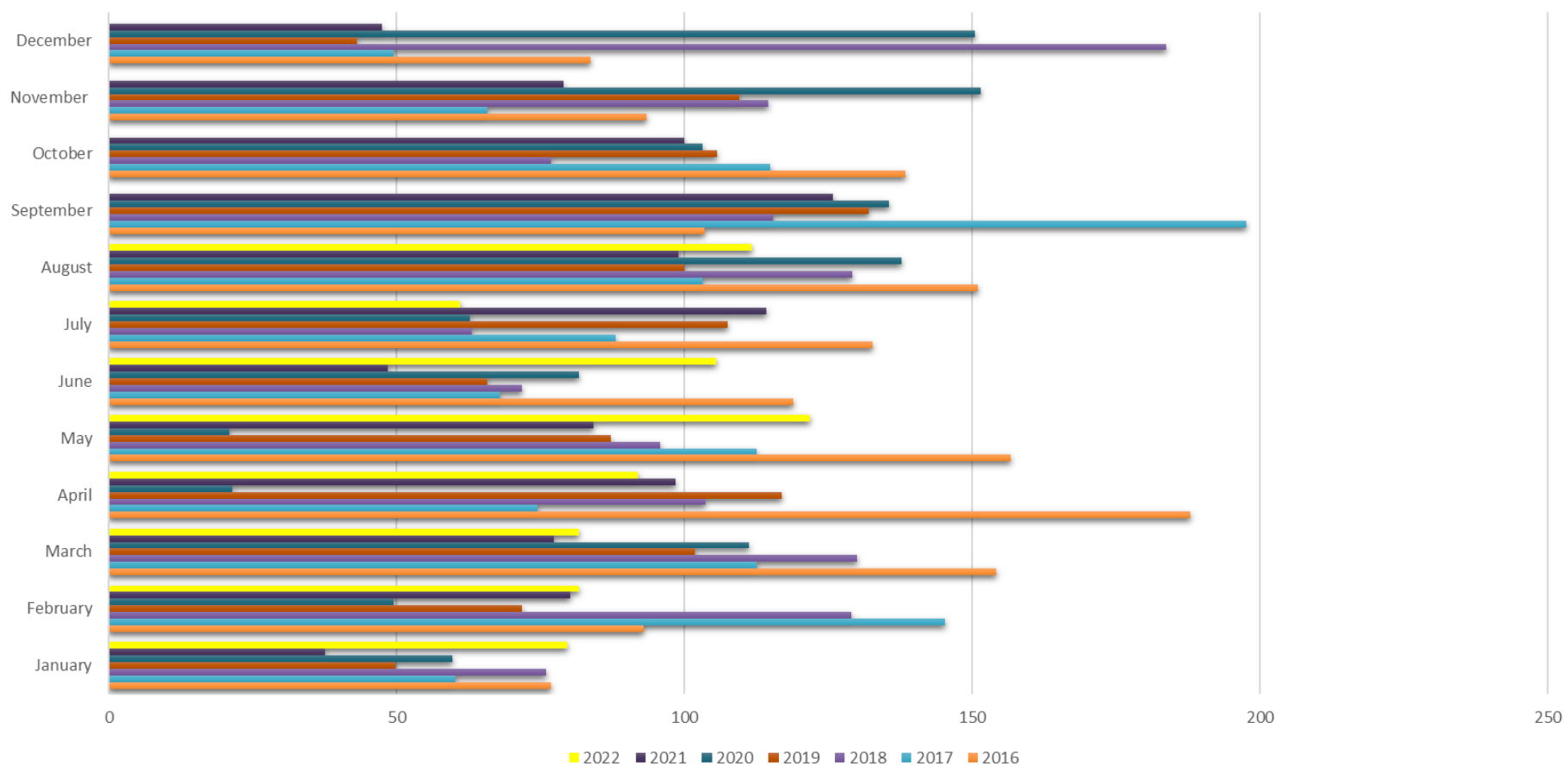
■ Training ■ Court ■ Vac/Hol ■ Sick ■ Calls for service ■ Special Events ■ Misc



Between January and August of 2022, there have been 735.25 overtime hours worked, compared to 739.5 overtime hours worked during the same timeframe in 2021.

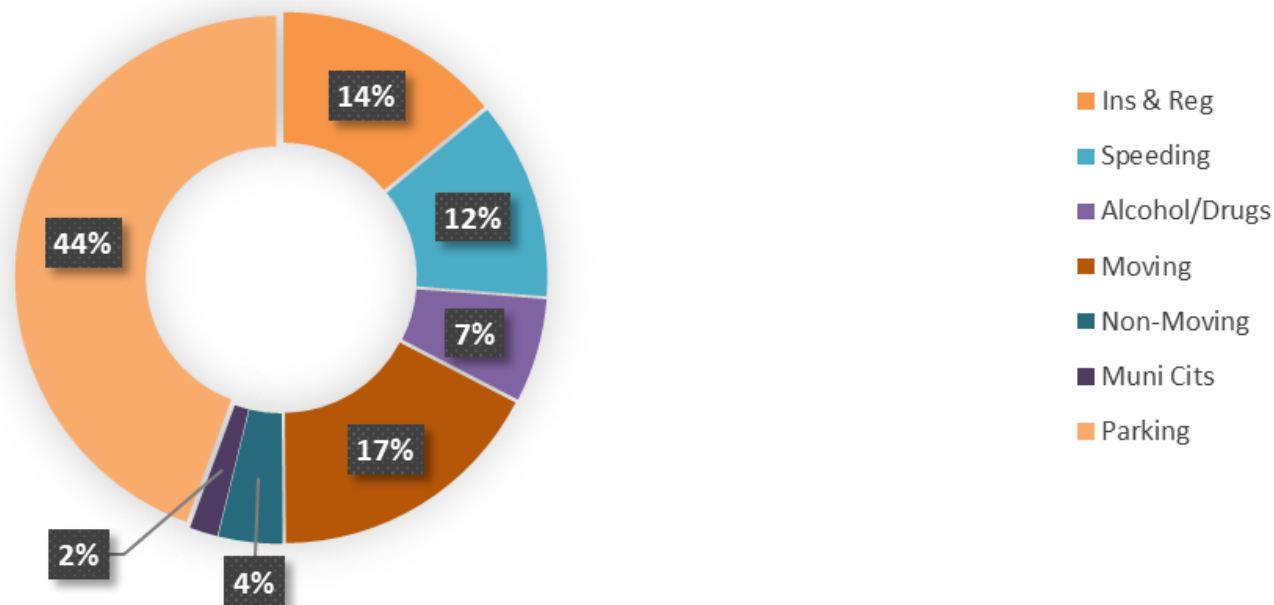
The Department experienced significant staffing shortages throughout 2022 that increase overtime hours. The large percentage of sick OT hours is attributed to an off-duty injury.

## 2016 - 2022 Overtime Hours By Month

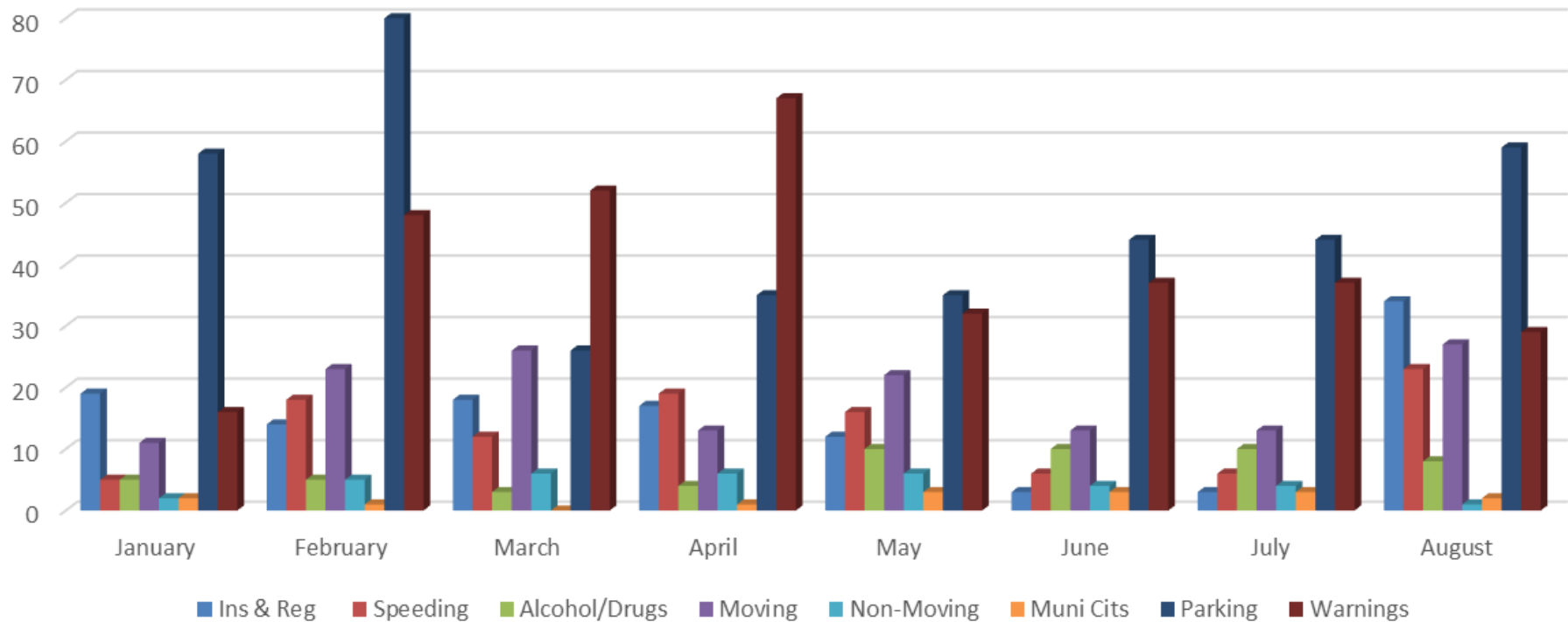


The three largest citation areas, Insurance and Registration, Speeding Moving violations account for 44% of the citations issued in the Village of Butler from January through August. Insurance and Registration accounts for 120 citations, speeding accounts for 105 citations, and Moving violations account for 148 citations from January through August of 2022.

## 2022 Citations Issued by Type January - August



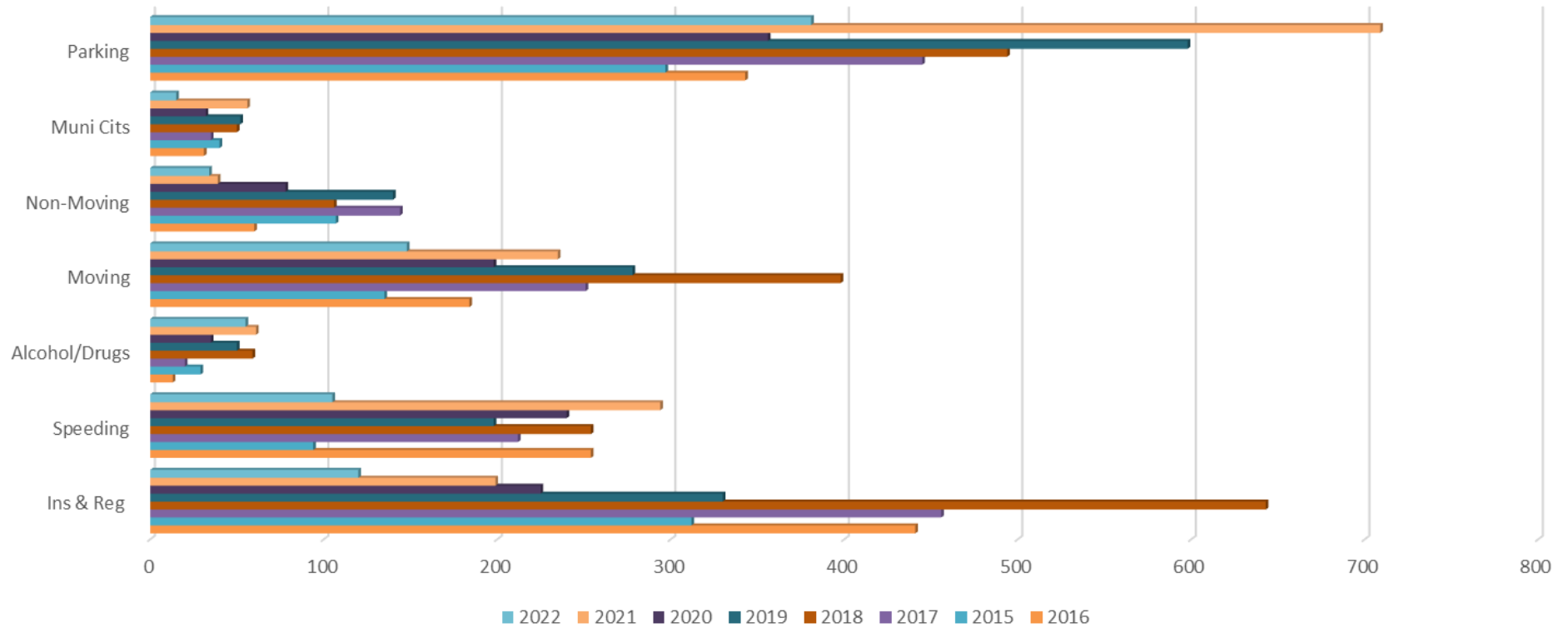
## 2022 Citations Issued By Month



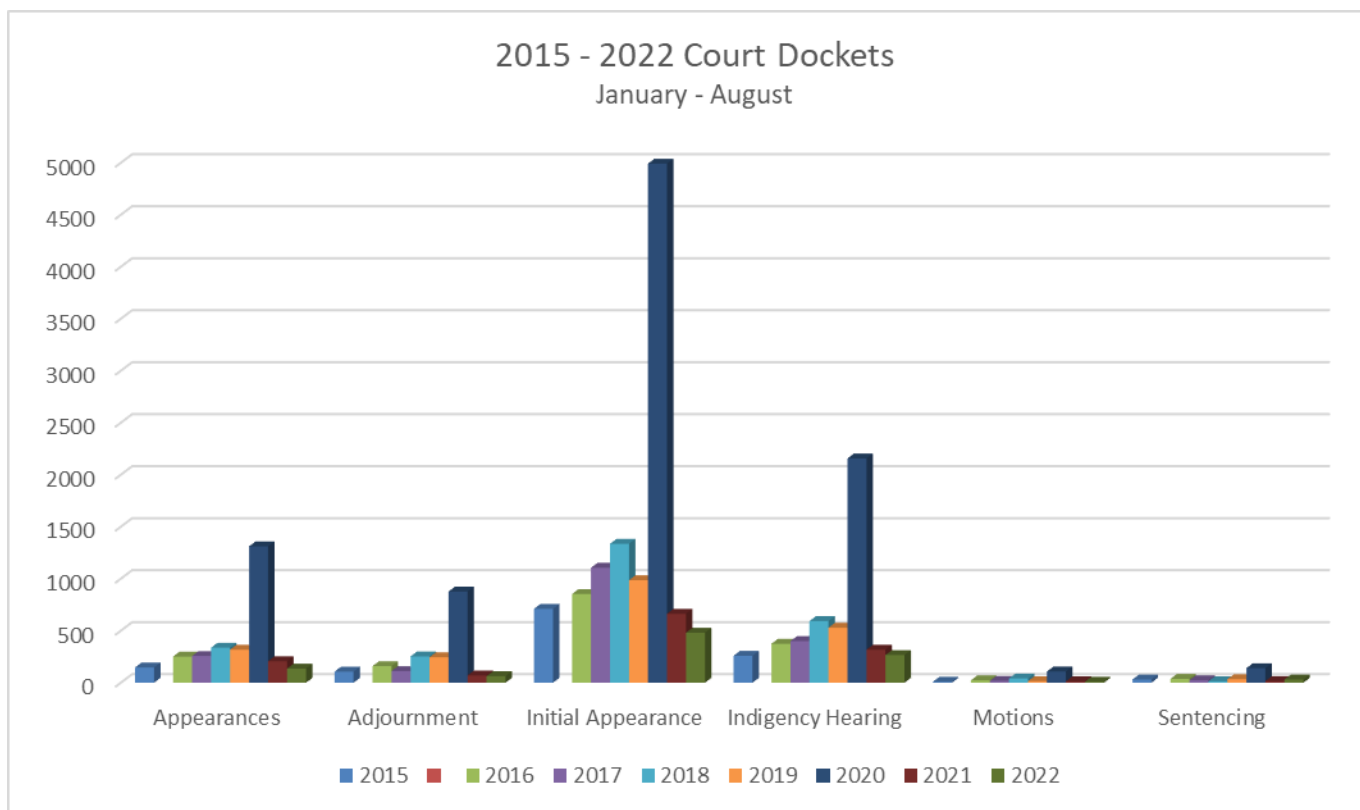
The above graph breaks out by month which citations were issued. As you can see the amounts vary, but the top areas stay the same. Between January and August of 2022, 1,176 citations were issued, compared to 1,172, 1,164, 1,646 citations, 2,004 citations and 1,563 total citations issued during the same time frame in 2021, 2020, 2019, 2018 and 2017 respectively.

Citation volume is nearly identical in 2022 to the comparable time in 2021.

2015 - 2022 Total Citations Issued By Type

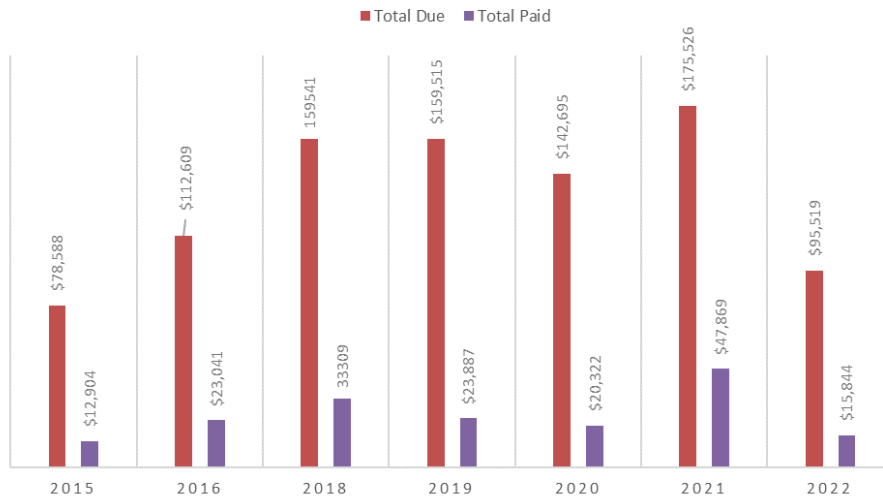


	2022 Court Dockets By Month							
	January	February	March	April	May	June	July	August
Appearances	11	15	24	19	18	11	26	12
Adjournment	4	13	15	10	10	4	4	3
Initial Appearance	53	34	98	65	81	58	57	35
Indigency Hearing	19	56	27	22	53	33	37	19
Motions	1	1	2	0	0	4	1	1
Pre-Trial	1	1	0	0	5	3	2	0
Sentencing	4	3	0	4	2	0	9	9
Trial	0	0	0	1	0	0	0	0





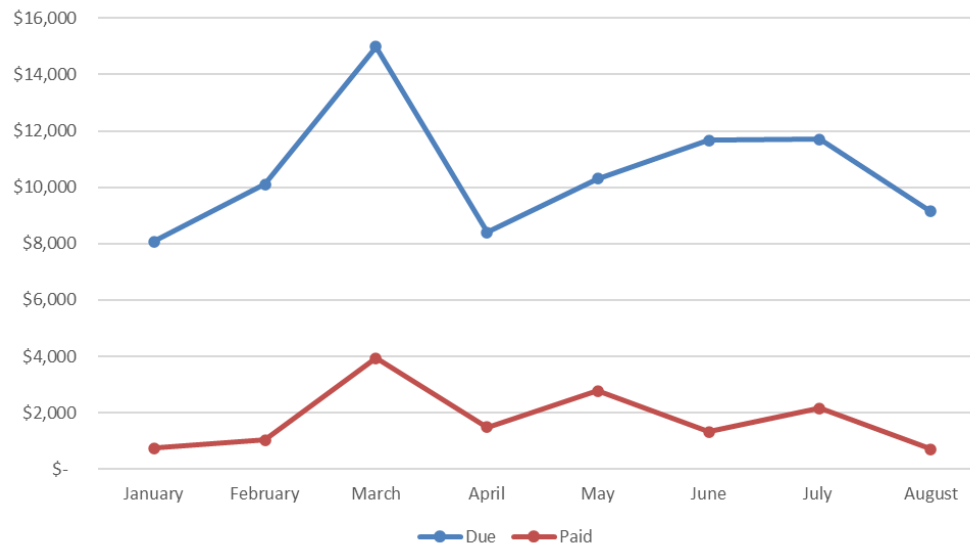
### 2015 - 2022 COURT PENALTIES ASSESSED/PAID JANUARY - AUGUST



The correlation between citations issued and municipal court cases is direct, but the correlation between fines assessed and fines paid are not. There is no rhyme or reason as to the number of fines levied in a particular year and fines paid in a particular.

The Butler Municipal Court provides flexible payment plans to encourage defendants to pay their fines, but the vast majority of defendants are not paying on a timely basis.

### 2022 Court Penalties Assessed vs. Paid



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The budget process begins each year after the completion of the prior year's financial statement audit, typically March or April. The Village Administrator provides general guidelines to department heads to serve as parameters for compiling their operating budget requests, which typically call for a 0% increase outside of any planned projects in the upcoming year. In June the Village Administrator compiles worksheets to be used for each department's budget requests. The prior three years actual, current year budget and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees and positions. In early August, the Village Administrator then receives and consolidates the budget requests. The Village Administrator meets with each department to review the budget requests. The Village Administrator presents the recommended budget to the Village Board in October.

In October, the Village Board holds series of meetings to discuss the proposed budget. These meetings are open to the public. The process includes meeting with department heads and closely reviewing the requests submitted for each department.

Following the budget workshops, the Village publishes a summary budget for public inspection and holds a public hearing. The budget is then finalized and presented for adoption by the Village Board. The budget is adopted at the total fund level for all funds, excluding the General fund which is adopted at the department level. A full calendar summarizing the budget process can be found on the next page, followed by the budget adoption instrument. Following the adoption of the budget, property tax bills are mailed in early December.

### **Budget Amendments**

Department heads are authorized to transfer amounts within a department's budget. Any revisions that alter the total expenditures of a department must be approved by the Village Board.

The basis of budgeting or of accounting refers to the timing of revenue and expenditure recognition. The Village's governmental funds use the modified accrual basis of budgeting and accounting. The budgetary level of control is at the department level. Under the modified accrual basis, revenues are recognized when they become measurable and available and expenditures generally when the related liability is incurred.

The Village of Butler maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances.

The Village also maintains three enterprise or proprietary funds. Enterprise funds provide the same type of information as the governmental funds. The enterprise funds use the accrual basis of budgeting and accounting. Under the accrual basis, revenues are recognized when they are earned and expenses when they are incurred. The budget is prepared on the same basis as the Village's audited financial statements.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are provided. In addition to property taxes, taxes are collected for and remitted to the state and county governments, as well as the local school districts and the technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues as due to the other taxing units. Taxes are levied in December on the assessed value of the prior January 1. Intergovernmental aids and grants are recognized as revenues in the period related to the expenditures are incurred, or when the Village is entitled to the aid. Other general revenues are recognized when received in cash or when measurable.

The Village of Butler utilizes the following funds for 2023:

1. General Fund – 100
2. Park and Recreation Special Revenue Fund – 101
3. Library Special Revenue Fund – 800
4. Debt Service Fund - 601
5. Capital Projects Fund – 701
6. Borrowed Money Fund - 900
7. Water Utility Fund -200
8. Sewer Utility Fund -300
9. Stormwater Utility Fund – 400

### **Fund 100 – General Fund**

The General Fund of a governmental unit serves as the primary reporting vehicle for the current government operations. The General Fund accounts for all current financial resources not required by law or administrative action to be accounted in another fund. The major sources of revenue for the General Fund include; property taxes and intergovernmental revenue. The major departments funded are; Village Administration, Clerks, Finance, Public Safety, Public Works, Municipal Court, and Contracted Services. This fund is considered a major fund.

### **Fund 101 – Park and Recreation Special Revenue Fund**

The Park and Recreation Special Revenue fund serves as the primary reporting fund for the revenues and expenditures for park and recreation programs, park maintenance, and celebrations. The major sources of revenue in the fund are property taxes. Other revenues are program participation fees, fence line banner sales, and donations. This fund is considered a major fund.

### **Fund 800 – Library Special Revenue Fund**

The Library Special Revenue Fund serves as the primary reporting fund for the revenues and expenditures of the Butler Public Library. The major sources of revenue in the Library Fund are property taxes. Library Revenue (fees, fines, book sales) accounts for a small portion of total revenues. This fund is considered a major fund.

### **Fund 601 – Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. This fund is considered a major fund.

### **Fund 701 – Capital Projects Fund**

The Capital Projects Fund is used to account for the costs associated with projects, major equipment purchases and land purchases. This fund is considered a major fund.

### **Fund 900 – Borrowed Money Fund**

The Borrowed Money Fund is used to account for debt proceeds for Road and Infrastructure Improvement Projects.



The Village's enterprise funds consist of our three utility funds. These funds account for the operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

### **Fund 200 – Water Utility Fund**

The Water Utility Fund accounts for water services provided to utility customers in Butler. This fund is considered a major fund.

### **Fund 300 – Sewer Utility Fund**

The Sewer Utility Fund accounts for sanitary sewer collection and treatment services. This fund is considered a major fund.

### **Fund 400 – Stormwater Utility Fund**

The Stormwater Utility Fund accounts for the collection and transportation of clear 'storm' water. This fund is considered a major fund.

### **Major Fund Definition**

A Major Fund is defined as a fund that reports at least 10 percent of total governmental assets, liabilities, revenues or expenditures and at least 5 percent of combined Village assets, liabilities, revenues or expenditures. A government agency may choose to classify a fund as a major fund if that fund has particular importance to financial users. By definition, the General Fund is always considered a major fund.

### **Relationship Between Budgeting and Accounting**

This budget is adopted on a basis consistent with GAAP, except for certain items that are adjusted on the Village's accounting system at fiscal year-end. During the year the Village's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via accounting system reports on a monthly basis. The major differences between this adopted budget and GAAP for governmental funds are: a) certain revenues and expenditures, (e.g., compensated absences) not recognized for budgetary purposes are accrued (GAAP); b) supply inventory and self-insurance contributions are recognized as expenditures for budgetary purposes only. Proprietary Fund differences consist of the following: a) certain items, e.g., principal expense and capital outlay, are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); b) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.

## BUDGET SCHEDULE



Date	Step
Tuesday, June 21, 2022	Budget Format and Expectations Meeting - Management Meeting
Tuesday, June 21, 2022	Budget Templates Distributed to Departments
Friday, August 5, 2022	Draft Department Budgets due to Village Administrator
Wednesday, September 14, 2022	Closed Session – 2023 Non-Represented Wages
Thursday, October 6, 2022	Village Administrator and Departmental review of Budget Requests
Monday, October 17, 2022	Printing and Preparation of Village Administrator's Recommended Budget
Tuesday, October 18, 2022	Public Hearing Notice due to Newspaper
Tuesday, October 25, 2022	Village Board Review Session
Friday, October 28, 2022	Publication of Public Hearing Notice for the 2023 Annual Budget
Tuesday, November 15, 2022	Public Hearing on the 2023 Annual Budget
Tuesday, November 15, 2022	Village Board Adoption of the 2023 Annual Budget

# NOTICE OF PUBLIC HEARING



## VILLAGE OF BUTLER NOTICE OF PUBLIC HEARING PROPOSED 2023 BUDGET

Notice is hereby given that the Village Board of the Village of Butler will hold a PUBLIC HEARING on Tuesday, November 15, 2022 at 6:00 p.m. in the Village Board Room of Village Hall, 12621 W. Hampton Ave, to consider the proposed 2023 Village Budget. The proposed budget is available for public inspection in the Administrator Office at Village Hall from 8:00 a.m. to 4:00 p.m., Monday through Friday. The following is a summary of the proposed budget.

General Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
<b>Revenues:</b>								
Taxes and Tax Equivalents	\$ 1,357,016	\$ 1,488,247	\$ 1,471,870	\$ 1,448,202	\$ 1,403,202	\$ 1,448,202	\$ 1,611,716	9.50%
Intergovernmental Revenue	367,004	366,347	355,733	431,805	332,317	430,197	428,576	20.48%
Licenses and Permits	88,282	67,290	76,066	70,300	56,634	75,020	64,700	-14.94%
Fines, Forfeitures and Penalties	135,812	116,199	145,636	145,075	78,011	145,075	150,075	3.05%
Public Charges for Services	66,364	58,045	79,058	52,475	69,784	80,070	76,550	-3.17%
Miscellaneous Revenues	152,579	197,481	250,647	141,900	132,914	160,800	156,800	-37.44%
Other Financing Sources	(12,647)	5,834	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>2,154,410</b>	<b>2,299,442</b>	<b>2,300,055</b>	<b>2,289,757</b>	<b>2,072,863</b>	<b>2,339,364</b>	<b>2,488,417</b>	<b>8.19%</b>
<b>Expenditures:</b>								
General Government	\$ 203,829	\$ 207,572	\$ 202,773	\$ 211,404	\$ 132,494	\$ 198,935	\$ 217,928	7.47%
Court	71,211	67,710	66,364	83,227	45,197	72,169	94,725	42.73%
Police Department	1,029,838	1,121,225	1,111,160	1,132,556	752,940	1,109,271	1,302,127	17.19%
Public Works	283,713	257,660	281,936	288,436	138,230	278,354	279,788	-0.76%
Contingency, Technology & Insurance	542,118	591,419	651,861	573,770	443,507	535,835	593,848	-8.90%
<b>Total Expenditures</b>	<b>2,130,708</b>	<b>2,245,586</b>	<b>2,314,095</b>	<b>2,289,392</b>	<b>1,512,368</b>	<b>2,194,564</b>	<b>2,488,417</b>	<b>7.53%</b>
 Change in Fund Balance	 23,922	 53,893	 114,255		 -	 144,800	 -	
 Beginning Fund Balance	 513,557	 537,479	 591,372			 705,627		
Transfer from/(to) other funds	-	-	-			-		
Less: Surplus Applied	-	-	-			-		
<b>Ending Fund Balance</b>	<b>\$ 537,479</b>	<b>\$ 591,372</b>	<b>\$ 705,627</b>			<b>\$ 850,427</b>		

# NOTICE OF PUBLIC HEARING



## VILLAGE OF BUTLER SUMMARY OF REVENUES, EXPENSES & FUND EQUITY PROPOSED 2023 BUDGET

Funds	General Fund	Debt Service Fund	Capital Fund	Library Fund	Park & Rec Fund	Borr. Money Fund
Total Revenues	\$ 2,488,417	\$ 538,953	\$ 140,800	\$ 117,036	\$ 23,500	\$ 20,000
Total Expenditures	2,488,417	538,953	92,600	117,036	23,500	300,000
Change in Equity	-	-	48,200	-	-	(280,000)
Beginning Equity Balance	705,627	43,654	337,846	24,578	10,994	888,477
Less: Surplus Applied	-	-	48,200	-	-	(280,000)
Ending Equity Balance	<u>\$ 705,627</u>	<u>\$ 43,654</u>	<u>\$ 386,046</u>	<u>\$ 24,578</u>	<u>\$ 10,994</u>	<u>\$ 608,477</u>

### Proprietary Funds

Funds	Water Utility	Sewer Utility	Stormwater Utility	Total All Funds
Total Revenues	\$ 734,745	\$ 1,135,367	\$ 363,000	\$ 5,373,456
Total Expenditures	653,032	1,194,909	353,420	5,587,545
Change in Equity	81,713	200,032	10,967	(214,089)
Beginning Equity Balance	1,382,040	1,236,992	2,262,945	6,882,160
Less: Surplus Applied	-	-	-	(231,800)
Ending Equity Balance	<u>\$ 1,463,753</u>	<u>\$ 1,437,025</u>	<u>\$ 2,273,912</u>	<u>\$ 6,436,271</u>

### Property Tax Summary by Fund

Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Budget % Change
General Fund	\$ 1,313,267	\$ 1,439,704	\$ 1,423,251	\$ 1,403,202	\$ 1,403,202	-1.41%
Debt Service Fund	\$ 424,272	\$ 420,903	\$ 474,278	\$ 553,229	\$ 553,229	16.65%
Capital Fund	\$ 181,050	\$ 58,975	\$ 22,946	\$ 146,154	\$ 145,154	536.94%
Library Fund	\$ 94,557	\$ 94,560	\$ 94,565	\$ 96,347	\$ 96,347	1.88%
Park & Recreation Fund	\$ 12,647	\$ 17,400	\$ 17,400	\$ 17,300	\$ 17,300	-0.57%
Total Tax Levy	<u>\$ 2,025,793</u>	<u>\$ 2,031,542</u>	<u>\$ 2,032,441</u>	<u>\$ 2,216,232</u>	<u>\$ 2,215,232</u>	9.04%
Municipal Property Tax Rate	<u>\$ 8.17</u>	<u>\$ 8.09</u>	<u>\$ 8.09</u>	<u>\$ 8.79</u>	<u>\$ 9.45</u>	8.65%

Dated this 10th day of October, 2022

*Kayla J Thorpe*

Kayla Thorpe  
Village Administrator/Clerk

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## Levy Funds

### Summary of Revenues & Expenditures

Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
<b>Property Tax (Levy) Revenue:</b>								
General Fund	\$ 1,313,267	\$ 1,439,704	\$ 1,423,251	\$ 1,403,202	\$ 1,403,202	\$ 1,403,202	\$ 1,566,716	11.65%
Debt Service Fund	424,272	420,903	474,278	553,229	553,229	553,229	538,103	-2.73%
Capital Fund	181,050	58,975	22,946	146,154	145,154	145,154	138,600	-5.17%
Library Special Revenue Fund	94,557	94,560	94,565	96,347	96,347	96,347	96,347	0.00%
Park and Recreation Special Revenue Fund	12,647	17,400	17,400	17,300	17,300	17,300	16,700	-3.47%
Total Property Tax Revenue	\$ 2,025,793	\$ 2,031,542	\$ 2,032,441	\$ 2,216,232	\$ 2,215,232	\$ 2,215,232	\$ 2,356,466	6.33%
<b>Non-Property Tax Revenue:</b>								
Tax Equivalents & Penalties	\$ 43,749	\$ 48,543	\$ 48,619	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	0.00%
Intergovernmental Revenue	367,004	366,347	355,733	431,805	332,317	430,197	428,576	-0.75%
Licenses & Permits	88,282	67,290	76,066	70,300	56,634	75,020	64,700	-7.97%
Fines, Fees, & Penalties	135,812	116,199	145,636	145,075	78,011	145,075	150,075	3.45%
Public Charges for Services	66,364	58,045	79,058	52,475	69,784	80,070	76,550	45.88%
Miscellaneous Revenues	152,579	197,481	250,647	141,900	132,914	160,800	156,800	10.50%
Other Financing Sources	(12,647)	5,834	-	-	-	-	-	0.00%
Total Non-Property Tax Revenue	\$ 841,143	\$ 859,738	\$ 955,758	\$ 886,555	\$ 669,661	\$ 936,162	\$ 921,701	3.96%
Total Revenue	\$ 2,154,410	\$ 2,299,442	\$ 2,300,055	\$ 2,289,757	\$ 2,072,863	\$ 2,339,364	\$ 2,488,417	8.68%

### Summary of Expenditures

Department	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Village Board	\$ 17,965	\$ 18,554	\$ 20,083	\$ 21,491	\$ 13,890	\$ 21,615	\$ 21,491	0.00%
Village Administrator	52,881	60,464	49,560	54,831	35,642	54,255	60,580	10.48%
Finance/Treasurer	32,405	35,692	35,855	41,092	25,237	42,650	43,258	5.27%
Clerk/Elections	26,170	32,962	32,343	32,146	18,627	28,315	31,199	-2.95%
Village Hall/Facilities Maintenance	53,796	54,796	52,923	46,843	36,605	48,100	51,400	9.73%
Court	71,211	67,710	66,364	83,227	45,197	72,169	94,725	13.82%
Legal	20,614	5,104	12,008	15,000	2,493	4,000	10,000	-33.33%
Police Department	1,029,838	1,121,225	1,111,160	1,132,556	752,940	1,109,271	1,302,127	14.97%
Public Works	283,713	257,660	281,936	288,436	138,230	278,354	279,788	-3.00%
Transfers & Contingency	9,598	1,941	9,937	30,000	177	1,000	30,000	0.00%
Insurance	36,042	40,754	43,405	40,096	30,706	32,294	41,574	3.69%
Technology & Contracted Services	496,478	548,724	598,520	503,674	412,624	502,541	522,275	3.69%
Total General Fund Expenditures	\$ 2,170,937	\$ 2,245,586	\$ 2,314,095	\$ 2,289,757	\$ 1,512,368	\$ 2,194,564	\$ 2,488,417	8.68%
Debt Service Fund Expenditures	\$ 428,799	\$ 422,003	\$ 490,694	\$ 554,329	\$ 575,953	\$ 554,329	\$ 538,953	-2.77%
Capital Fund Expenditures	\$ 380,878	\$ 35,631	\$ 355,597	\$ 150,300	\$ 91,218	\$ 92,150	\$ 92,600	-38.39%
Library Fund Expenditures	\$ 106,574	\$ 103,676	\$ 114,696	\$ 111,790	\$ 70,173	\$ 112,129	\$ 117,036	4.69%
Park and Recreation Fund Expenditures	\$ 19,756	\$ 7,633	\$ 19,703	\$ 26,800	\$ 27,303	\$ 26,200	\$ 23,500	-12.31%
Municipal Property Tax Rates	\$ 8.17	\$ 8.09	\$ 8.09	\$ 8.79			\$ 9.45	7.45%

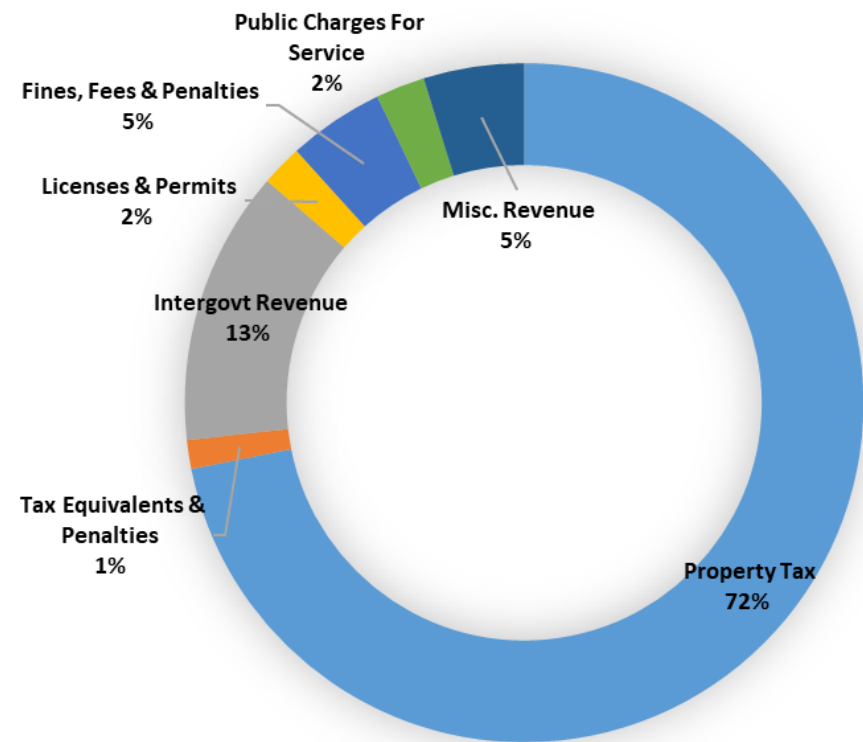
## Revenue Overview

The 2023 budgeted levy supported revenues total \$3,278,167 and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Library Special Revenue Fund, Capital Fund, Park and Recreation Fund, and Debt Service Fund. As expected, property tax revenue accounts for the majority, 72%, of the Village's revenue.

The other 28% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include, transfers between funds and sale of Village assets. This represents less than 1% of the 2023 revenues;
- Miscellaneous Revenues, which comprise of 5% of revenue, includes cable TV franchise fees and fire insurance dues.
- Public Charges for Services, includes copies, Community Building Rental, and recreation programs. This accounts for 2% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations and municipal court costs. This comprises 5% of revenues.
- Licenses & Permits; which makes up 2% of revenues, includes building and business permits, liquor and operators' licenses, and overnight parking permits.
- Intergovernmental Revenue, which is State Shared Revenue and Transportation Aids. This makes up 13% of 2023 revenues.
- Tax Equivalents & Penalties is 1% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.

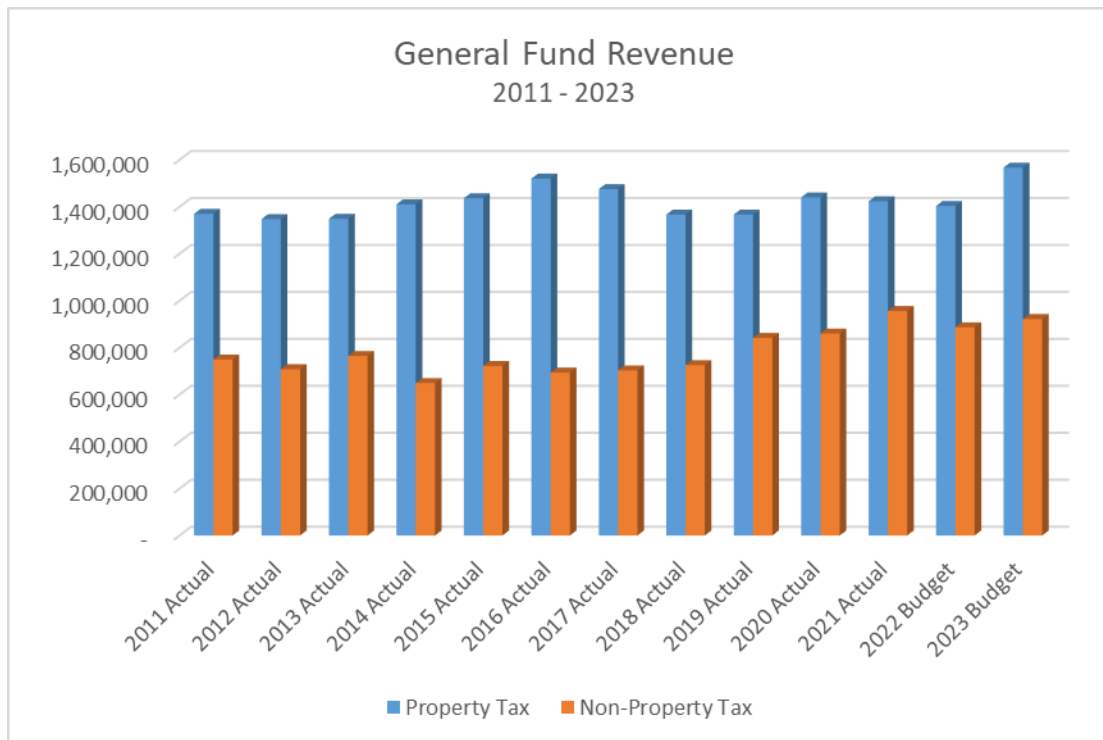
### 2023 Revenue By Source



## EXECUTIVE SUMMARY



Looking at the past four budget years, general fund revenues remain relatively constant – outside of the voter approved levy increase in 2023. The 2023 general fund budgeted revenues experienced;



- 16.12% increase as compared to 2011 actual;
- 17.39% increase as compared to 2012 actual;
- 15.08% increase as compared to 2013 actual;
- 17.25% increase as compared to 2014 actual;
- 13.27% increase as compared to 2015 actual;
- 11.06% increase as compared to 2016 actual;
- 12.48% increase as compared to 2017 actual;
- 15.94% increase as compared to 2018 actual;
- 11.28% increase as compared to 2019 actual;
- 7.59% increase as compared to 2020 actual;
- 4.40% increase as compared to 2021 actual;
- 7.98% increase as compared to 2022 budget.

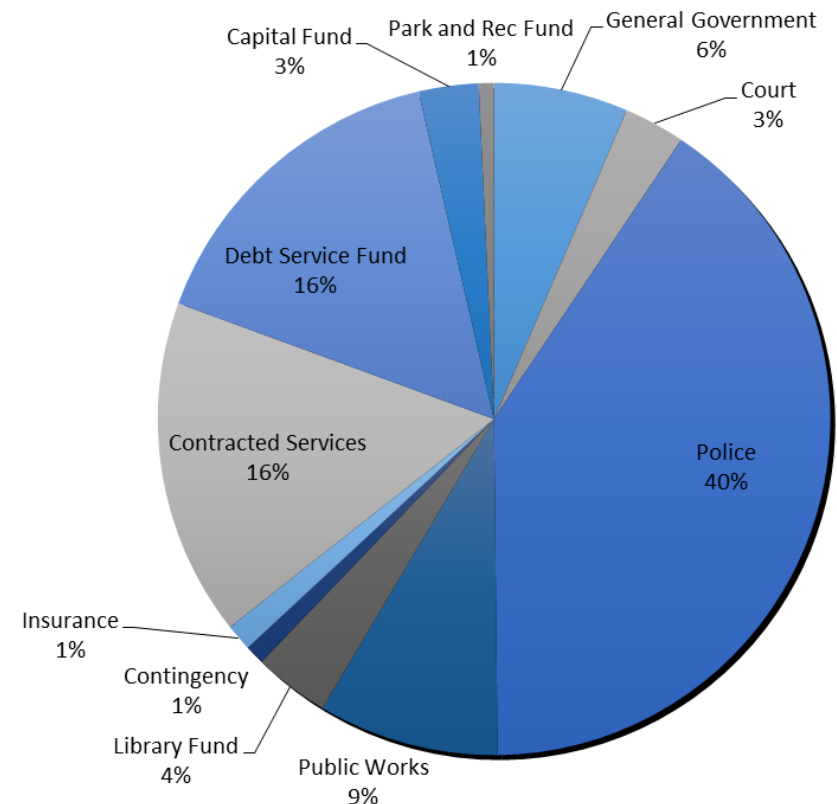
Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors. Revenues have remained relatively constant over the last few years.

## Expenditure Overview

The 2023 budgeted expenditures total \$3,250,505 and include the General Fund, Library Fund, Capital Fund, Park and Rec Fund, and Debt Service Fund. The expenditures are broken down as follows:

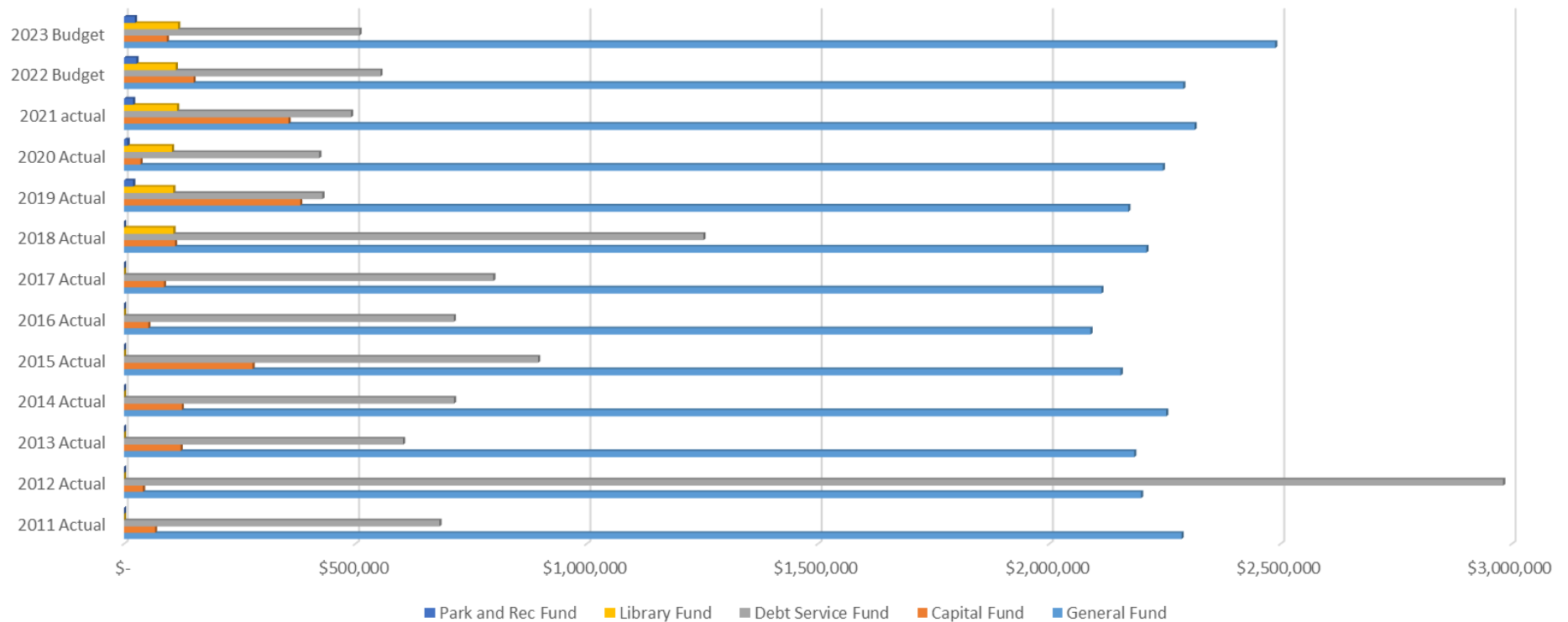
- Police, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 40% of the total Village expenditures.
- General Government, which accounts for 6% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes equipment purchases is 3% of the 2023 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 16% of expenditures.
- Contingency is a reserve fund and is budgeted at 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Butler Public Library, are 4% of total expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 9% of the 2023 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 16% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 1% of 2023 expenditures.
- The Butler Municipal Court, which includes wages and benefits for the Court Clerk and Municipal Judge are 3% of expenditures.
- The Park and Recreation Fund accounts for 1% of total expenditures. This fund accounts for all revenues and expenditures related to Butler Park and Recreation Programs and park maintenance.

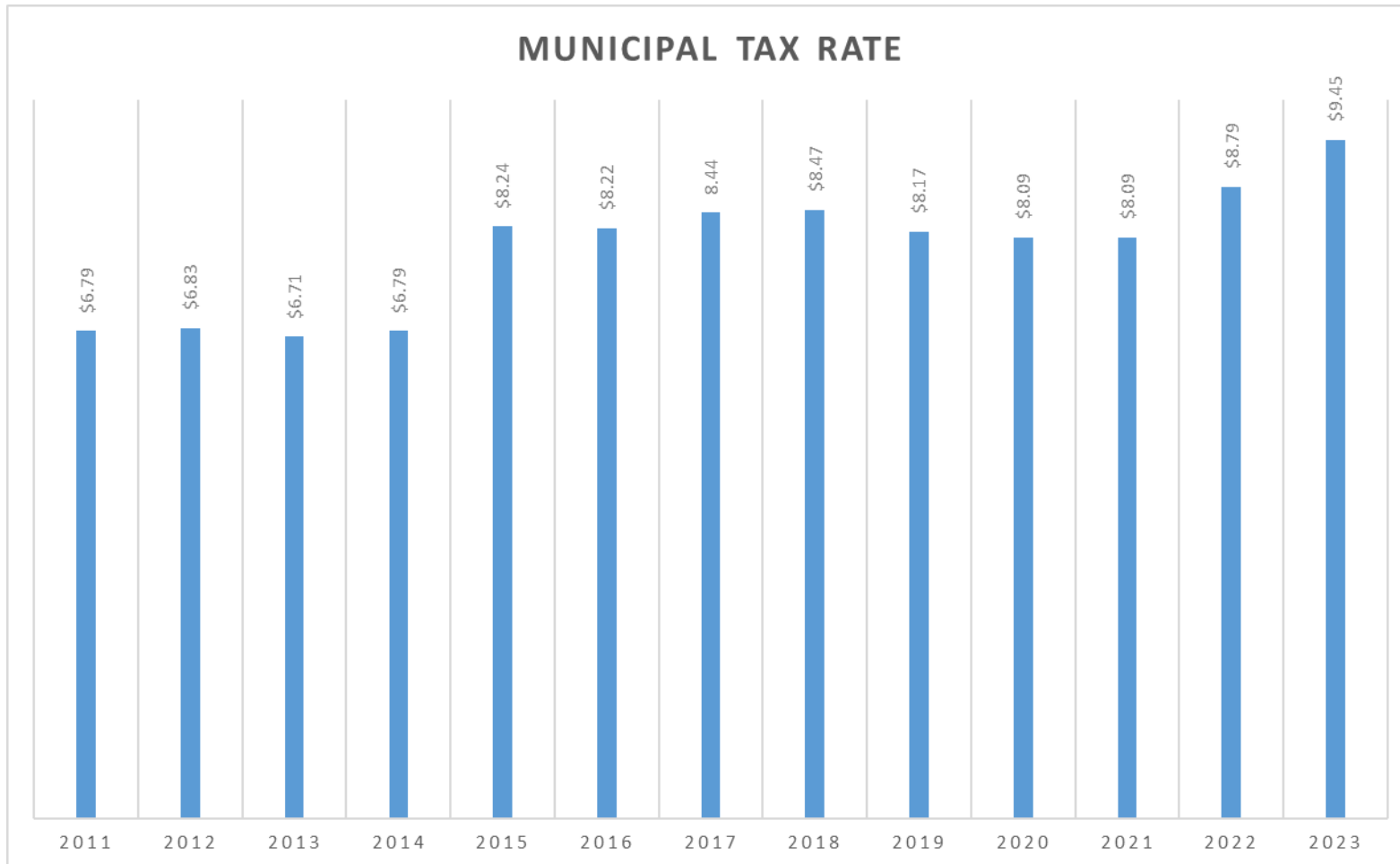
## 2023 Expenditures By Function



Broken down by fund, the Village's annual expenditures are shown in a comparison from 2011 – 2023.

Expenditures By Fund





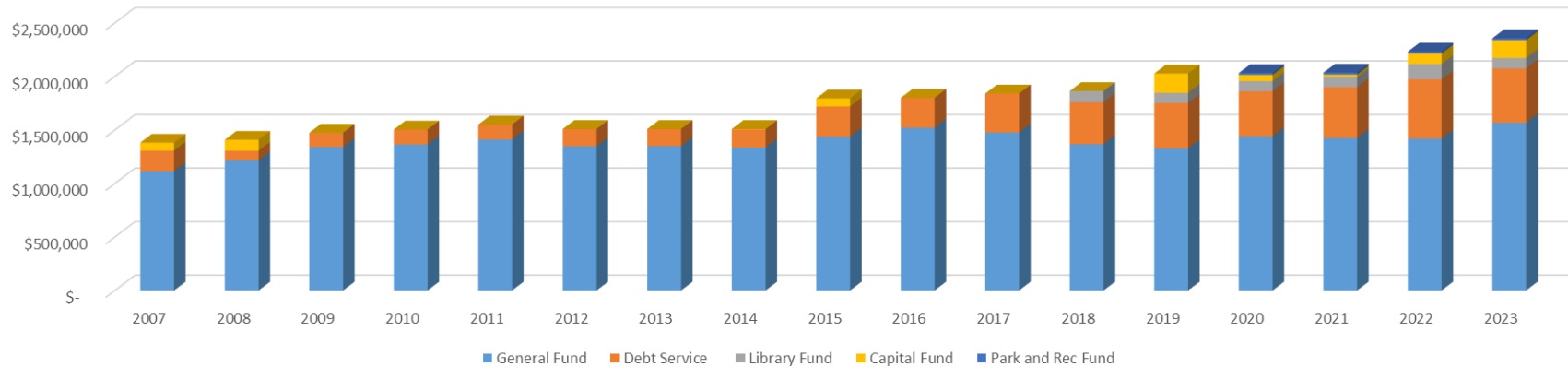
The 2022 Municipal Tax Rate is expected to be \$9.45 per 1,000 in assessed value, a 7.45% increase from 2021. The tax rate increase is largely attributed to the voter approved tax levy increase. The average assessed value in the Village is \$163,000.



## GENERAL FUND BUDGET HISTORY



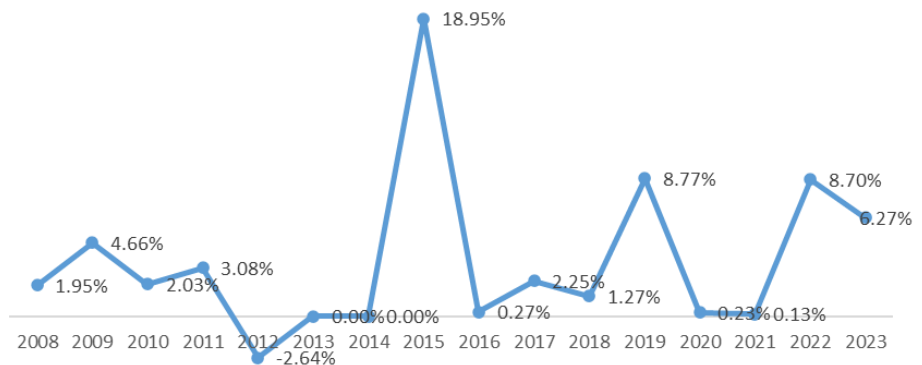
Tax Levy History By Fund



These graphs depict the audited (budgeted for 2022 and 2023) property tax levy history for the General, Debt Service, and other funds, and the corresponding percentage changes.

The dramatic increases shown in 2015 is due to a change in how debt service was funded with use of the property tax levy. The increase in 2019 is due to the levy credit for the TIF closure. The 2023 increase is due to the voter approved levy increase.

Annual Percentage Change in Levy



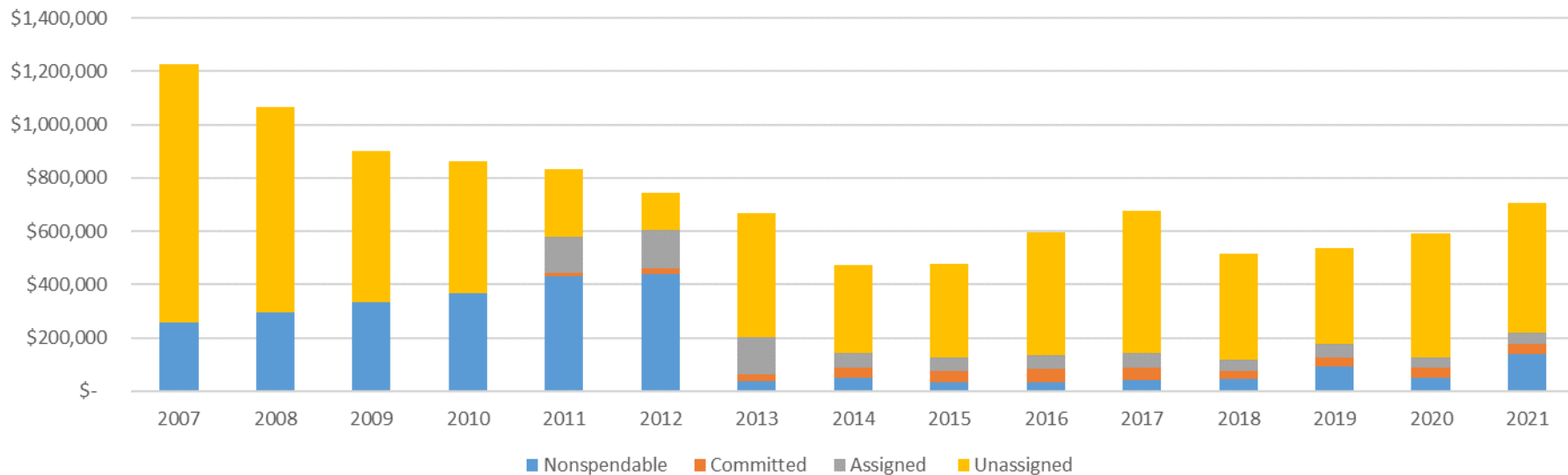
## GENERAL FUND BUDGET HISTORY



As shown, General Fund balance declined steadily until 2016 when the Board has made concerted efforts to stabilize the general fund balance by examining and controlling expenditures and increasing the property tax levy to properly fund debt service. In 2021, the Village added to fund balance by \$114,800. The Board monitors fund balance levels annually with the review of the comprehensive audit.

General Fund Balance History

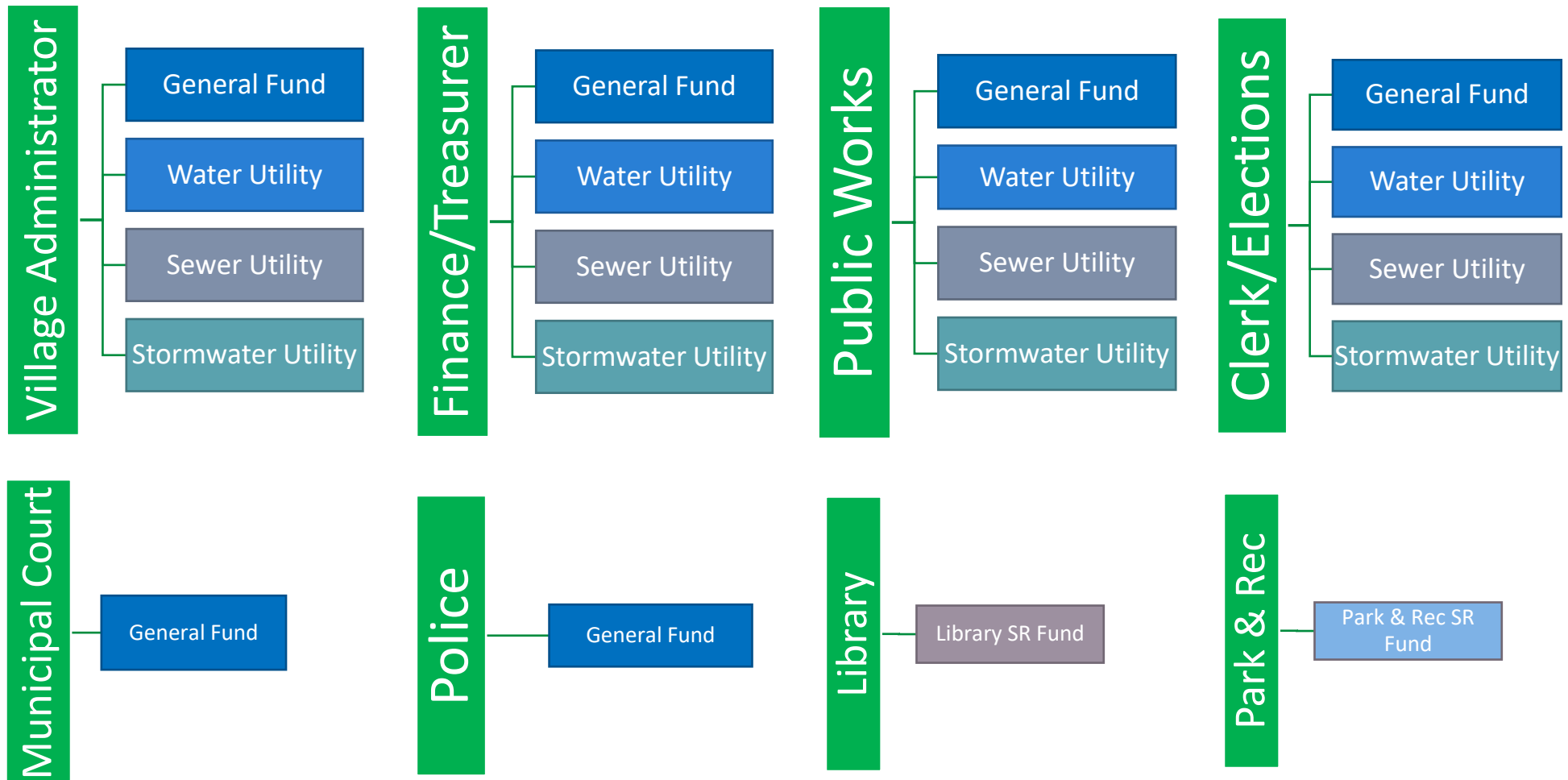
\* Fund Balance reporting changed in 2011



## DEPARTMENT TO FUND RELATIONSHIP



The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs. The charts below outline which funds each department appropriates costs to.

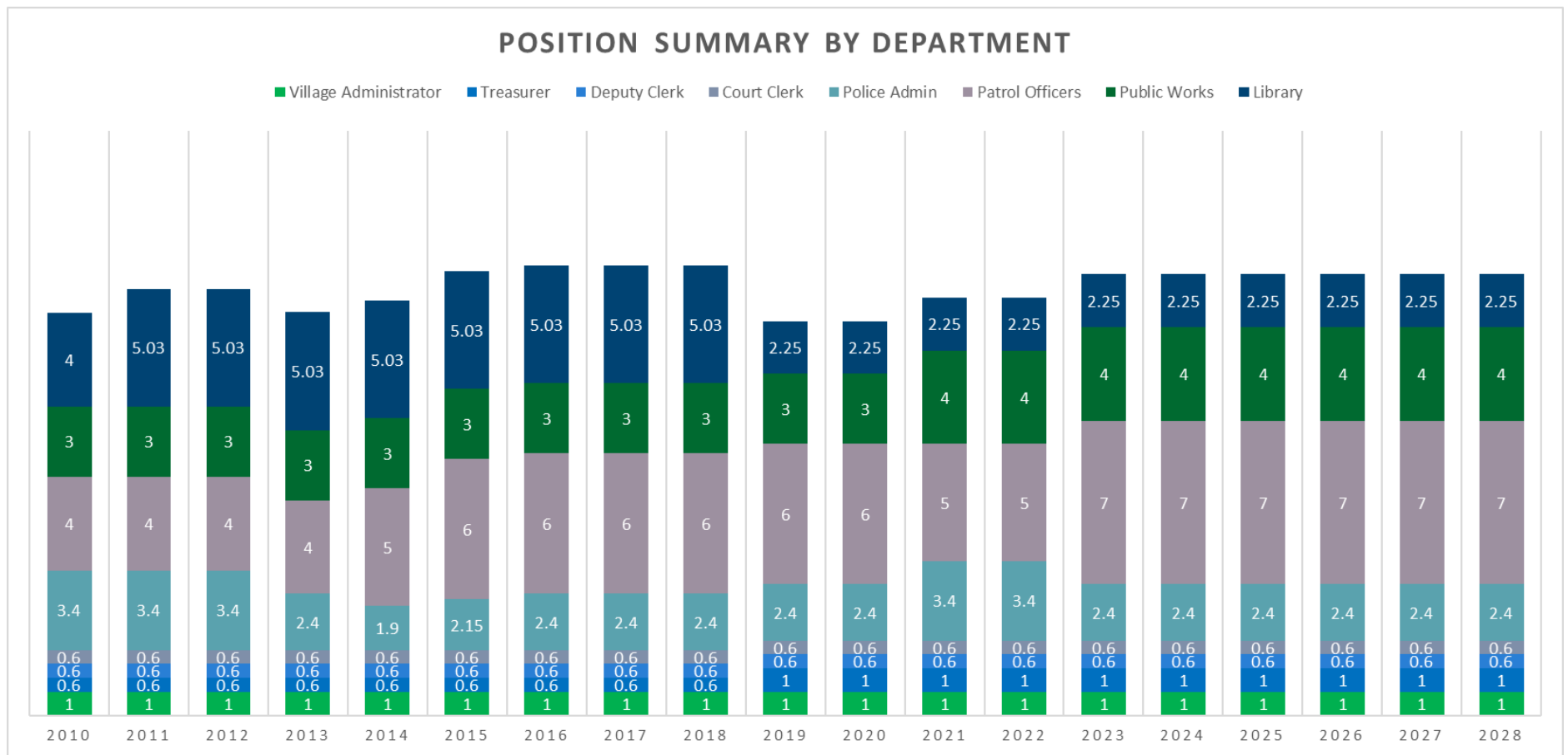


## POSITION SUMMARY BY DEPARTMENT



The Village's staffing needs periodically fluctuate based on the needs of the community and the ability of the department to provide a high-quality service. The graph below shows historical positions by department as well as a 5-year forecast of what is anticipated to be needed.

The 2023 budget includes the addition of one uniformed patrol officer approved by Levy Referendum in 2022.



## LONG TERM FINANCIAL MANAGEMENT PLAN



The Village has undertaken steps to better prepare for future needs of the Village while operating as fiscally responsible as possible. 2019 represents the first year in which long term forecasting is used to help better understand the future impacts of our current operations and the capacity under legislative restrictions to generate new revenue. This plan will help Elected Officials and staff better plan for the future and adjust operations and/or staffing to best fit the long-term needs of the Village.

The following assumptions were made in generating the long-term plan.

Long Term Financial Management Plan Forecasting Assumptions						
Definition	Explanation	2024 Increase	2025 Increase	2026 Increase	2027 increase	2028 increase
Commodities	Operating & Maintenance Supplies	7.00%	7.00%	7.00%	7.00%	7.00%
Employee Fringe	Health, life, and disability insurance	10.00%	10.00%	10.00%	10.00%	10.00%
Gas & Oil	Motor Fuel	5.00%	5.00%	5.00%	5.00%	5.00%
Insurance	Property, Liability, & Workers Compensation	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue	Increase of Revenue by	1.00%	1.00%	1.00%	1.00%	1.00%
Revenue 1	Decrease of Revenue by	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%
Services	Professional services, training & travel, dues & subscriptions	5.00%	5.00%	5.00%	5.00%	5.00%
Utilities	Utilities	7.00%	7.00%	7.00%	7.00%	7.00%
Wages	Salaries, wages, payroll taxes & retirement	5.00%	5.00%	5.00%	5.00%	5.00%
Equalized Value	Increase in Annual Equalized Value	2.00%	2.00%	2.00%	2.00%	2.00%
Debt Service	Annual Debt Service Levy Increase	10.00%	10.00%	10.00%	10.00%	10.00%
General Levy	General Fund Levy Increase (Decrease)	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%

## 5 Year Financial Management Plan Forecast

### Summary of Revenues & Expenditures for Levy Supported Funds

#### Summary of Revenues

Source	2022 Budget	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Equalized Value	\$ 272,554,800	\$ 308,207,100	\$ 312,213,792	\$ 316,272,572	\$ 320,384,115	\$ 324,549,109	\$ 328,768,247
Property Tax (Levy) Revenue:							
General Fund	\$ 1,392,839	\$ 1,567,916	\$ 1,583,595	\$ 1,599,431	\$ 1,615,425	\$ 1,631,579	\$ 1,647,895
Debt Service Fund	553,229	508,103	548,751	592,651	640,063	691,269	746,570
Capital Fund	146,154	167,400	150,000	150,000	150,000	150,000	150,000
Library Special Revenue Fund	96,347	96,347	100,000	100,000	100,000	100,000	100,000
Park and Recreation Special Revenue Fund	17,300	16,700	17,400	17,400	17,400	17,400	17,400
Total Property Tax Revenue	2,205,869	2,356,466	2,399,746	2,459,482	2,522,888	2,590,248	2,661,865
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	\$ 45,000	\$ 45,000	\$ 38,505	\$ 38,505	\$ 38,505	\$ 38,505	\$ 38,505
Intergovernmental Revenue	431,805	427,376	413,929	407,760	401,719	395,804	390,013
Licenses & Permits	70,300	64,700	65,303	65,912	66,527	67,148	67,776
Fines, Fees, & Penalties	145,075	150,075	151,575	153,090	154,620	156,591	158,152
Public Charges for Services	52,475	76,550	77,316	78,089	78,870	79,658	80,455
Miscellaneous Revenues	141,900	156,800	157,588	158,384	159,188	160,000	160,820
Total Non-Property Tax Revenue	\$ 886,555	\$ 920,501	\$ 904,215	\$ 901,740	\$ 899,429	\$ 897,706	\$ 895,720
Total Revenue	\$ 3,092,423	\$ 3,276,967	\$ 3,303,961	\$ 3,361,221	\$ 3,422,317	\$ 3,487,954	\$ 3,557,585

#### Summary of Expenditures

Department	2022 Budget	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Village Board	\$ 21,491	\$ 21,491	\$ 22,489	\$ 23,536	\$ 24,636	\$ 25,791	\$ 27,004
Village Administrator	54,831	60,580	63,417	66,396	69,524	72,809	76,257
Finance/Treasurer	41,092	43,258	45,238	47,317	49,500	51,792	54,198
Clerk/Elections	32,146	31,199	32,660	34,195	35,809	37,506	39,290
Village Hall/Facilities Maintenance	46,843	51,400	54,998	58,848	62,967	67,375	72,091
Court	83,227	94,725	99,461	104,434	109,656	115,139	120,896
Legal	15,000	10,000	10,500	11,025	11,576	12,155	12,763
Police Department	1,296,694	1,454,892	1,527,738	1,604,249	1,714,610	1,799,015	1,887,668
Public Works	288,436	279,788	296,784	314,842	334,029	354,417	376,085
Transfers & Contingency	30,000	30,000	15,000	15,000	15,000	15,000	15,000
Insurance	40,096	41,574	42,821	44,106	45,429	46,792	48,195
Technology & Contracted Services	504,101	522,317	548,148	575,270	603,749	633,651	665,049
Total General Fund Expenditures	\$ 2,453,957	\$ 2,641,224	\$ 2,759,254	\$ 2,899,219	\$ 3,076,485	\$ 3,231,441	\$ 3,394,496
Debt Service Fund Expenditures	\$ 513,408	\$ 554,481	\$ 598,839	\$ 646,747	\$ 698,486	\$ 754,365	\$ 814,714
Capital Fund Expenditures	\$ 150,300	\$ 92,600	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Library Fund Expenditures	\$ 111,790	\$ 117,036	\$ 124,438	\$ 131,202	\$ 138,350	\$ 145,903	\$ 153,886
Park and Recreation Fund Expenditures	\$ 26,800	\$ 23,500	\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,600

## 5 Year Financial Management Plan Forecast

### General Fund Summary of Revenues & Expenditures

#### Summary of Revenues

Source	2022 Budget	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Property Tax Revenue:							
General Fund	\$ 1,403,202	\$ 1,567,916	\$ 1,583,595	\$ 1,599,431	\$ 1,615,425	\$ 1,631,579	\$ 1,647,895
Total Property Tax Revenue	\$ 1,403,202	\$ 1,567,916	\$ 1,583,595	\$ 1,599,431	\$ 1,615,425	\$ 1,631,579	\$ 1,647,895
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	430,685	427,376	413,929	407,760	401,719	395,804	390,013
Licenses & Permits	70,300	64,700	65,303	65,912	66,527	67,148	67,776
Fines, Fees, & Penalties	145,075	150,075	151,575	153,090	154,620	156,591	158,152
Public Charges for Services	52,475	76,550	77,316	78,089	78,870	79,658	80,455
Miscellaneous Revenues	141,900	156,800	157,588	158,384	159,188	160,000	160,820
Total Non-Property Tax Revenue:	\$ 840,435	\$ 875,501	\$ 865,710	\$ 863,235	\$ 860,924	\$ 859,201	\$ 857,215
Total Revenue	\$ 2,288,637	\$ 2,488,417	\$ 2,485,805	\$ 2,499,165	\$ 2,512,849	\$ 2,527,281	\$ 2,541,610

#### Summary of Expenditures

Department	2022 Budget	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Village Board	\$ 21,491	\$ 21,491	\$ 22,489	\$ 23,536	\$ 24,636	\$ 25,791	\$ 27,004
Village Administrator	54,831	60,580	63,417	66,396	69,524	72,809	76,257
Finance/Treasurer	41,092	43,258	45,238	47,317	49,500	51,792	54,198
Clerk/Elections	32,146	31,199	32,660	34,195	35,809	37,506	39,290
Village Hall/Facilities Maintenance	46,843	51,400	54,998	58,848	62,967	67,375	72,091
Court	83,227	94,725	99,461	104,434	109,656	115,139	120,896
Legal	15,000	10,000	10,500	11,025	11,576	12,155	12,763
Police Department	1,296,694	1,454,892	1,527,738	1,604,249	1,714,610	1,799,015	1,887,668
Public Works	288,436	279,788	296,784	314,842	334,029	354,417	376,085
Transfers & Contingency	30,000	30,000	15,000	15,000	15,000	15,000	15,000
Insurance	40,096	41,574	42,821	44,106	45,429	46,792	48,195
Technology & Contracted Services	504,101	522,317	548,148	575,270	603,749	633,651	665,049
Total General Fund Expenditures	\$ 2,453,957	\$ 2,641,224	\$ 2,759,254	\$ 2,899,219	\$ 3,076,485	\$ 3,231,441	\$ 3,394,496
Total Expenditures	\$ 2,453,957	\$ 2,641,224	\$ 2,759,254	\$ 2,899,219	\$ 3,076,485	\$ 3,231,441	\$ 3,394,496
Percentage Change	12.17%	7.63%	4.47%	5.07%	6.11%	5.04%	5.05%



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# General Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/30/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax Revenue:								
General Fund	\$ 1,313,267	\$ 1,439,704	\$ 1,423,251	\$ 1,403,202	\$ 1,403,202	\$ 1,403,202	\$ 1,566,716	11.65%
Total Property Tax Revenue	\$ 1,366,649	\$ 1,439,704	\$ 1,423,251	\$ 1,392,839	\$ 1,403,202	\$ 1,403,202	\$ 1,566,716	12.48%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	\$ 43,749	\$ 48,543	\$ 48,619	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	0.00%
Intergovernmental Revenue	367,004	366,347	355,733	431,805	332,317	430,197	428,576	-0.75%
Licenses & Permits	88,282	67,290	76,066	70,300	56,634	75,020	64,700	-7.97%
Fines, Fees, & Penalties	135,812	116,199	145,636	145,075	78,011	145,075	150,075	3.45%
Public Charges for Services	66,364	58,045	79,058	52,475	69,784	80,070	76,550	45.88%
Miscellaneous Revenues	152,579	197,481	250,647	141,900	132,914	160,800	156,800	10.50%
Other Financing Sources	(12,647)	5,834	-	-	-	-	-	0.00%
Total Non-Property Tax Revenue:	\$ 841,143	\$ 859,738	\$ 955,758	\$ 886,555	\$ 669,661	\$ 936,162	\$ 921,701	3.96%
Total Revenue	\$ 2,154,410	\$ 2,299,442	\$ 2,300,055	\$ 2,279,393	\$ 2,072,863	\$ 2,339,364	\$ 2,488,417	9.17%

General Fund  
Summary of Revenues & Expenses (cont.)

**Summary of Expenditures**

Department	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/30/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Village Board	\$ 17,965	\$ 18,554	\$ 20,083	\$ 21,491	\$ 13,890	\$ 21,615	\$ 21,491	0.00%
Village Administrator	52,881	60,464	49,560	54,831	35,642	54,255	60,580	10.48%
Finance/Treasurer	32,405	35,692	35,855	41,092	25,237	42,650	43,258	5.27%
Clerk/Elections	26,170	32,962	32,343	32,146	18,627	28,315	31,199	-2.95%
Village Hall/Facilities Maintenance	53,796	54,796	52,923	46,843	36,605	48,100	51,400	9.73%
Court	71,211	67,710	66,364	83,227	45,197	72,169	94,725	13.82%
Legal	20,614	5,104	12,008	15,000	2,493	4,000	10,000	-33.33%
Police Department	1,029,838	1,121,225	1,111,160	1,132,556	752,940	1,109,271	1,302,127	14.97%
Public Works	283,713	257,660	281,936	288,436	138,230	278,354	279,788	-3.00%
Transfers & Contingency	9,598	1,941	9,937	30,000	177	1,000	30,000	0.00%
Insurance	36,042	40,754	43,405	40,096	30,706	32,294	41,574	3.69%
Technology & Contracted Services	496,478	548,724	598,520	503,674	412,624	502,541	522,275	3.69%
Total General Fund Expenditures	<u>\$ 2,170,937</u>	<u>\$ 2,245,586</u>	<u>\$ 2,314,095</u>	<u>\$ 2,289,757</u>	<u>\$ 1,512,368</u>	<u>\$ 2,194,564</u>	<u>\$ 2,488,417</u>	8.68%
Beginning Fund Balance	\$ 513,557	\$ 537,479	\$ 591,372	\$ 705,627		\$ 705,627	\$ 850,427	
Annual Income / (Loss)	23,922	53,893	114,255	-		144,800	-	
Transfer from / (to) other funds	-	-	-	-		-	-	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	<u>\$ 537,479</u>	<u>\$ 591,372</u>	<u>\$ 705,627</u>	<u>\$ 705,627</u>		<u>\$ 850,427</u>	<u>\$ 850,427</u>	
Ending Fund Balance	<u>\$ 537,479</u>	<u>\$ 591,372</u>	<u>\$ 705,627</u>	<u>\$ 705,627</u>		<u>\$ 850,427</u>	<u>\$ 850,427</u>	
Nonspendable	91,469	51,259	136,634					
Restricted	-	-	-					
Committed	35,022	36,725	39,523					
Assigned	48,121	37,245	41,031					
Unassigned	362,867	466,143	488,439					

## General Fund Detailed Revenues

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Property and Other Taxes								
41110 General Property Taxes	\$ 1,313,267	\$ 1,439,704	\$ 1,423,251	\$ 1,403,202	\$ 1,403,202	\$ 1,403,202	\$ 1,566,716	11.65%
41310 Water Utility Tax Equivalent	43,747	48,543	48,619	45,000		45,000	45,000	0.00%
41490 Delinquent Penalties/Interest	2	-	-	-	-	-	-	0.00%
Total Property and Other Taxes	<u>1,357,016</u>	<u>1,488,247</u>	<u>1,471,870</u>	<u>1,437,839</u>	<u>1,403,202</u>	<u>1,448,202</u>	<u>1,611,716</u>	12.09%
Intergovernmental Revenue								
42210 State Shared Revenue	\$ 102,553	\$ 44,469	\$ 44,235	\$ 43,511	\$ 6,527	43,511	43,170	-0.78%
42530 Tax Exempt Computer Aid	46,868	46,868	46,868	46,868	46,868	44,868	46,868	0.00%
42540 Law Enforcement Improvement Grants	1,120	5,120	1,280	1,120	-	1,200	1,200	7.14%
42550 Personal Property Reimbursement	36,356	31,685	27,014	72,894	72,894	72,894	41,987	-42.40%
42551 Routes to Recovery COVID Grant		32,514	-	-	-	-	-	0.00%
42640 State Transportation Aid	161,565	185,799	213,669	244,745	183,050	244,745	272,372	11.29%
42890 Recycling Grants	7,270	7,269	7,296	7,296	7,277	7,277	7,277	-0.26%
42230 Fire Insurance	11,272	10,240	10,583	10,583	10,913	10,913	10,913	3.12%
42560 Video Service Provider Aid	-	2,385	4,789	4,789	4,789	4,789	4,789	0.00%
Total Intergovernmental Revenue	<u>367,004</u>	<u>366,347</u>	<u>355,733</u>	<u>431,805</u>	<u>332,317</u>	<u>430,197</u>	<u>428,576</u>	-0.75%
Licenses & Permits								
43110 Liquor Licenses	\$ 14,370	\$ 4,275	\$ 4,320	\$ 4,400	\$ 15,270	\$ 15,270	\$ 4,400	0.00%
43120 Bartender Licenses	2,000	2,275	2,435	2,500	2,290	2,300	2,500	0.00%
43420 Misc. Licenses	5,531	5,393	5,726	4,500	4,316	4,700	5,000	11.11%
Total Licenses	<u>21,901</u>	<u>11,943</u>	<u>12,481</u>	<u>11,400</u>	<u>21,876</u>	<u>22,270</u>	<u>11,900</u>	4.39%

General Fund  
Detailed Revenues (cont.)

Account Name		2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Licenses & Permits (cont.)									
43510	Building/Business Permits	\$ 52,633	\$ 31,854	\$ 44,045	\$ 40,000	\$ 22,527	\$ 35,000	\$ 35,000	-12.50%
43591	Parking Permits	12,748	7,091	11,285	11,000	7,003	10,400	10,000	-9.09%
43595	Variance Permits	-	-	350		350	350	300	100.00%
43596	Well Permits	-	1,500	300	-	-	-	-	0.00%
43597	Misc. Permits	1,000	14,901	7,605	7,900	4,878	7,000	7,500	-5.06%
Total Permits		66,382	55,346	63,585	58,900	34,758	52,750	52,800	-10.36%
Total Licenses & Permits		88,282	67,290	76,066	70,300	56,634	75,020	64,700	-7.97%
Fines, Fees, and Penalties									
43610	Court Fines/Ordinance Violations	\$ 135,417	\$ 116,124	\$ 145,611	\$ 145,000	\$ 77,961	\$ 145,000	\$ 150,000	3.45%
43730	Warrant Fee	395	75	25	75	25	75	75	0.00%
Total Fines, Fees and Penalties		135,812	116,199	145,636	145,075	78,011	145,075	150,075	3.45%
Public Charges for Services									
44110	Copies/Open Records Requests	\$ 253	\$ 96	\$ 278	\$ 175	\$ 249	\$ 270	\$ 250	42.86%
44190	Other Public Charges	3,190	220	360	300	220	300	300	0.00%
44220	Parking Meter Coin	5,675	34	-	-	-	-	-	0.00%
44230	Ambulance Fees	45,388	49,218	59,443	40,000	53,487	62,000	60,000	50.00%
44610	Community Building Rental	11,859	8,478	18,977	12,000	15,828	17,500	16,000	33.33%
Total Public Charges for Services		66,364	58,045	79,058	52,475	69,784	80,070	76,550	45.88%

General Fund  
Detailed Revenues (cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Miscellaneous Revenue								
48200 Recycling Revenue	\$ 24,097	\$ 33,638	\$ 30,120	\$ 29,800	\$ 15,378	\$ 29,800	\$ 29,800	0.00%
48220 Interest Income	11,718	6,483	2,577	3,000	5,319	8,000	7,000	133.33%
48250 Sale of Recyclables	1,075	669	1,612	1,100	2,837	3,000	2,000	81.82%
48330 Payment from Water Utility	26,000	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
48350 Payment from Sewer	26,000	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
48110 Donations/Contributions/Pass Through	-	700	-	-	-	-	-	0.00%
48370 Payment from Stormwater	26,000	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
48450 Cable Franchise Fees	24,022	22,429	19,376	22,000	13,850	22,000	22,000	0.00%
48690 Compensation from Insurance Loss	878	-	-	-	4,218	5,000	-	0.00%
48900 Miscellaneous Revenue	12,789	55,561	73,585	8,000	13,312	15,000	18,000	125.00%
Total Miscellaneous Revenue	<u>152,579</u>	<u>197,481</u>	<u>250,647</u>	<u>141,900</u>	<u>132,914</u>	<u>160,800</u>	<u>156,800</u>	10.50%
Other Financing Sources								
49101 Transfer from Other Funds	\$ (12,647)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
49102 Sale of Village Equipment	-	5,834	-	-	-	-	-	0.00%
49110 Applied General Fund Reserve	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources	<u>(12,647)</u>	<u>5,834</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
<b>Total General Fund Revenue</b>	<b><u>\$ 2,154,410</u></b>	<b><u>\$ 2,299,442</u></b>	<b><u>\$ 2,300,055</u></b>	<b><u>\$ 2,279,393</u></b>	<b><u>\$ 2,072,863</u></b>	<b><u>\$ 2,339,364</u></b>	<b><u>\$ 2,488,417</u></b>	9.17%

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### **Department Description**

The Village Board of Trustees is an elected body, made up of one elected Village President, and six elected Village Trustees. The Village President is elected to a two (2) year term and the six (6) Village Trustees members are elected to staggered two (2) year terms.

The Board is responsible for appointing the Village Administrator, who serves as the Chief Administrative Officer for the Village and oversees the day-to-day operations. To assist and provide recommendations to the Board, citizens are appointed to serve on various standing committees, boards, and commissions of the Board.

### **Services**

- Adopt the annual budget, levy taxes, and appropriate funds for the operation of the Village;
- Adopt policies for Village operations;
- Adopt ordinances and resolutions;
- Appoint and evaluate the performance of the Village Administrator;
- Approve contracts for Village services and products;
- Appoint board, commissions and committee members;
- Chair and serve on Village committees.

### **Budget Impact & Changes**

- No significant budget impacts.

### **2023 Goals**

- Full website redesign
- Improve and expand communications with key stakeholders and residents



## General Fund Expenditures

### Village Board

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Village Board								
51100-50100 Board Salaries	\$ 14,836	\$ 16,002	\$ 17,625	\$ 18,500	\$ 11,500	\$ 18,500	\$ 18,500	0.00%
51100-50120 FICA Tax	1,135	1,097	1,157	1,415	880	1,415	1,415	0.00%
51100-50126 Travel/Training/Meetings	202	114	52	200	240	300	200	0.00%
51100-50127 Membership Dues	1,791	1,342	1,249	1,376	1,271	1,400	1,376	0.00%
Total Village Board	<u>17,965</u>	<u>18,554</u>	<u>20,083</u>	<u>21,491</u>	<u>13,890</u>	<u>21,615</u>	<u>21,491</u>	0.00%

2023  
Expenditure Detail - Village Board

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100-51100 Village Board

50110- Board Salaries			50127- Membership Dues		
President annual salary		3,500	League of WI Municipalities		1,206
Trustee annual salaries @ \$2,500		<u>15,000</u>	Constant Contact		<u>240</u>
Total		18,500	Total		1,446

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### **Department Description**

The Village Administrator is responsible for the coordination and oversight of the day-to-day Village operations, consistent with the policies established by the Village Board. The Village Administrator facilitates the execution of the Village's programs and initiatives in the most efficient, responsive, and fiscally responsible manner possible. Additionally, the Village Administrator is responsible for providing recommendations to the Village Board necessary to adopt appropriate policy, provide leadership, and establish an organizational system to achieve goals and initiatives. The Village Administrator also serves as the Village Clerk, Public Works Director, Planning and Zoning Administrator, and Economic Development Coordinator.

### **Services**

- Direct the preparation of the annual budget and capital improvement plan;
- Responsible for all general operations of the Village;
- Coordination of the Village's annual budget process, monitoring budget on a continual basis;
- Conducts annual evaluation of department heads;
- Carries out policy directives of the Village Board;
- Conducts regular staff meetings and coordinates training opportunities for staff;
- Represents the Village in intergovernmental matters at the federal, state, and county, and local level;
- Advises the Village Board on present and future policy, financial, and personnel needs.
- Serve as Village Clerk, Public Works Director, Planning and Zoning Administrator, and Economic Development Coordinator.

### **2023 Goals**

- Work with local businesses on partnering resources from county, state, and federal agencies.
- Receive the Government Finance Officers' Association Distinguished Budget Presentation Award.
- Explore long term financial needs and develop related plan, including long term capital purchasing plan.
- Oversee and manage budget.
- Evaluate staffing models to ensure proper service delivery.
- Digitize property record files
- Streamline service delivery, reevaluate processes to ensure ease of workflow and understanding
- Crosstrain staff to ensure service continuity

2023 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.80% of gross wages, an increase of 0.3% from 2022. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,197.46 and a single plan is \$892.30.

- 1 covered by family plan

*Life Insurance:* The Village pays for the premium for one unit of basic life insurance for each full-time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full-time employee. The premium for one basic unit is \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

## Staffing

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Village Administrator/Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00	1.00

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Village Administrator/Clerk	45%	45%	45%	35%	35%	35%
Water Utility	20%	20%	20%	25%	25%	25%
Sewer Utility	20%	20%	20%	25%	25%	25%
Stormwater Utility	15%	15%	15%	15%	15%	15%

## General Fund Expenditures

### Village Administrator

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Village Administrator								
51320-50110 Salary	\$ 42,007	\$ 42,760	\$ 35,199	\$ 36,758	\$ 23,967	\$ 36,623	\$ 40,066	9.00% (1)
51320-50120 FICA Tax	3,386	3,394	2,555	2,812	1,697	2,596	3,065	9.00% (1)
51320-50121 Health Insurance Premium	4,152	8,835	7,236	8,938	5,958	8,937	10,362	15.94% (1)
51320-50122 Health Insurance Deductible	162	770	589	350	327	350	350	0.00%
51320-50123 Retirement Contribution	2,754	2,886	2,373	2,389	1,558	2,380	2,725	14.03% (1)
51320-50124 Group Life Insurance Premium	33	29	24	24	17	25	29	21.53% (1)
51320-50125 Disability Insurance Premium	182	156	156	110	95	110	110	0.00%
51320-50126 Travel/Training/Meetings	28	1,056	956	2,916	1,782	2,700	3,301	13.19% (2)
51320-50127 Membership Dues	179	578	472	534	241	534	572	7.12%
Total Village Administrator	<u>52,881</u>	<u>60,464</u>	<u>49,560</u>	<u>54,831</u>	<u>35,642</u>	<u>54,255</u>	<u>60,580</u>	10.48%

#### Significant Variances Explanation:

- (1) Wage and benefit costs increasing in 2023
- (2) Increase due to return of in-person training opportunities

2023  
Expenditure Detail - Village Administrator

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100-51320 Village Administrator

50126 - Travel/Training/Meetings			50127 - Professional Dues	
Travel expenses for meetings/trainings	1,762		ICMA	360
Conferences/Training	1,215		ELGL	18
Village Administrator - cellular phone	324		GFOA	90
Total	3,301		MEA-SEW	14
			WCMA	90
			Total	572

### **Department Description**

The Finance Manager is responsible for ensuring the fiscal integrity of the Village through the maintenance of all financial records, collections, investments, and distribution of funds. The Finance/ department is also responsible for the maintenance and disbursement of payroll records, issuance of accounts payable, the production and collection of real estate tax and property assessment rolls, and the issuance and collection of utility bills.

### **Services**

- Cash management and investment of Village funds;
- Oversight of all financial transactions and processes, ensuring compliance with federal, state, and local regulations;
- Preparation and distribution of utility bills;
- Financial transaction processing: utility billing, cash receipt posting, accounts payable check printing, and payroll processing;
- Generate tax bills;
- Benefit administration.

### **2023 Goals**

- Effectively monitor all Village financial operations and appropriately report to Management and Elected Officials.
- Complete annual audit with minimal journal entries and material weaknesses.
- Continue to enhance public communications
- Digitize property records
- Smooth implementation of new Village Website
- Proper maintenance of Village financial records

### **Budget Impact & Changes**

- Increase in training to provide additional learning opportunities for Assistant Village Administrator.



2023 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.80% of gross wages, an increase of 0.3% from 2022. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,197.46 and a single plan is \$892.30.

- 1 covered by single plan

*Life Insurance:* The Village pays for the premium for one unit of basic life insurance for each full-time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full-time employee. The premium for one basic unit is \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

## Staffing

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget*	2023 Budget
Assistant Administrator	0.60	1.00	1.00	1.00	1.00	1.00
Total	0.60	1.00	1.00	1.00	1.00	1.00

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget*	2023 Budget
Assistant Administrator	45%	45%	45%	45%	45%	45%
Water Utility	20%	20%	20%	20%	20%	20%
Sewer Utility	20%	20%	20%	20%	20%	20%
Stormwater Utility	15%	15%	15%	15%	15%	15%

\* Position title changed from Finance Manager to Assistant Village Administrator in 2022

## General Fund Expenditures

### Finance Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Finance/Treasurer								
51550-50110 Salary	\$ 18,604	\$ 19,284	\$ 19,873	\$ 20,361	\$ 17,998	\$ 27,000	\$ 30,332	48.97% (1)
51550-50120 FICA Tax	1,387	1,470	1,396	1,558	770	1,500	2,320	48.97% (1)
51550-50121 Health Insurance Premium	4,525	10,120	10,712	11,491	4,014	6,100	4,385	-61.84% (2)
51550-50122 Health Insurance Deductible	225	450	-	450	-	225	225	-50.00% (2)
51550-50123 Retirement Contribution	1,153	1,297	1,340	1,323	689	1,300	2,063	55.84% (1)
51550-50124 Group Life Insurance Premium	197	106	106	100	26	40	17	-82.97% (2)
51550-50125 Disability Insurance Premium	-	143	156	141	96	1,414	141	0.00%
51550-50126 Travel/Training/Meetings	190	-	245	1,018	169	200	540	-46.93% (1)
51550-50127 Membership Dues	55	328	30	100	321	321	360	260.00% (3)
51550-50131 Software Support	485	1,064	121	2,800	-	2,800	1,125	-59.82% (4)
51550-50132 Printing/Publishing/Advertising	1,064	-	-	-	-	-	-	0.00%
51550-50133 Bank/Financial Service Fees	3,712	720	545	750	230	750	750	0.00%
51550-50186 HRA/FSA Admin Fee	-	711	1,332	1,000	925	1,000	1,000	0.00%
51550-50690 Personal Property & Bad Debt	805	-	-	-	-	-	-	0.00%
Total Finance/Treasurer	<u>32,405</u>	<u>35,692</u>	<u>35,855</u>	<u>41,092</u>	<u>25,237</u>	<u>42,650</u>	<u>43,258</u>	5.27%

#### Significant Variances Explanation:

- (1) Wage and benefit costs increasing in 2022
- (2) Change in benefit levels with new staff
- (3) Increase training and conference funding for new staff
- (4) Reflects actual anticipated costs

## 2023

### Expenditure Detail - Finance

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#### 100-51550 Finance Department

##### 50126 - Travel/Training/Meetings

WCMA Conferences	360
Misc. Travel & Training Costs	<u>180</u>
Total	540

##### 50127 - Membership Dues

	<u>360</u>
Total	360

##### 50131 - Software Support

County Tax Support	1,800
Accounting software license (25% General Fund)	<u>1,000</u>
Total	2,800

### **Department Description**

The Deputy Clerk, with oversight from the Village Administrator/Clerk, is responsible for the execution and administration of the Village's elections as scheduled by State statute. Administration of elections includes; funding, staffing, and training of election inspectors and adherence to all State and Federal elections laws. Additionally, the Deputy Clerk is responsible for the preparation and maintenance of the Village's meeting agendas and minutes, coordination of the Village's recreation leagues.

### **Services**

- Training of election inspectors and chief inspectors on a continual basis to ensure an orderly and efficient election day;
- Conduct absentee voting as outlined by State statute;
- Prepare and submit post-election statistical reports to the Wisconsin Elections Commission.
- Compile and distribute quarterly newsletter;
- Prepare and maintain agendas and minutes;
- Coordinate Softball league, umpires, and scorekeepers.

### **2023 Goals**

- Effectively manage four scheduled elections.
- Proactively train Election Inspectors preceding each election.
- Recruit and train additional election inspectors and Chief Inspectors.
- Implement all election rule/law changes.
- Manage building permit processing.
- Implement online building permit application process.
- Work with Administrator on special projects.
- Digitize property record files.

### **Budget Impact/Changes**

- No significant impacts/changes in 2023.

## GENERAL FUND: CLERK/ELECTIONS



2023 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.80% of gross wages, an increase of 0.3% from 2022. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,197.46 and a single plan is \$892.30.

- Part time employees do not receive health insurance benefits

*Life Insurance:* The Village pays for the premium for one unit of basic life insurance for each full-time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full-time employee. The premium for one basic unit is \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

### Staffing

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Deputy Clerk	0.60	0.60	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60	0.60	0.60

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Deputy Clerk	70%	70%	70%	70%	70%	70%
Water Utility	10%	10%	10%	10%	10%	10%
Sewer Utility	10%	10%	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%	10%	10%

# General Fund Expenditures

## Clerk/Elections Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Clerk/Elections								
51411-50110 Salary	\$ 19,234	\$ 21,729	\$ 24,458	\$ 21,379	\$ 12,496	\$ 18,800	\$ 20,538	-3.93%
51411-50119 Election Inspector Wages	1,041	2,001	1,198	3,500	1,936	3,500	3,500	0.00%
51411-50120 FICA Tax	1,568	1,774	1,869	1,636	956	1,600	1,571	-3.93%
51411-50123 Retirement Contribution	1,261	1,467	1,649	1,390	812	1,200	1,397	0.50%
51411-50124 Group Life Insurance Premium	156	134	11	17	28	35	18	8.00%
51411-50126 Travel/Training/Meetings	90	62	18	1,260	80	100	1,260	0.00%
51411-50127 Membership Dues	512	86	330	165	80	80	115	-30.30% (1)
51411-50176 Licenses & Permit Processing	378	448	512	500	451	500	500	0.00%
51411-50177 Equipment Maintenance	740	415	758	800	324	800	800	0.00%
51411-50178 Election Supplies	1,190	4,846	1,540	1,500	1,462	1,700	1,500	0.00%
Total Clerk/Elections	<u>26,170</u>	<u>32,962</u>	<u>32,343</u>	<u>32,146</u>	<u>18,627</u>	<u>28,315</u>	<u>31,199</u>	-2.95%

### Significant Variances Explanation:

(1) Reflects actual anticipated costs

2023

## Expenditure Detail - Clerk/Elections

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### 100-51411 Clerk/Elections

#### 50119 - Election Inspector Wages

Election inspectors for scheduled elections and training	<u>3,500</u>
Total	3,500

#### 50178 - Election Supplies

Ballots & Supplies from County	400
Ink cartridges, ballot pens, misc. supplies	700
Meal for Election Inspectors on Election Day	<u>400</u>
Total	1,500

#### 50127 - Professional Dues

WMCA (Wisconsin Municipal Clerks Assoc.)	65
Milwaukee Metro Clerks Association	<u>50</u>
Total	115

#### 50177 - Equipment Maintenance

ES&S Maintenance Contract	<u>800</u>
Total	800

#### 50126 - Travel/Training/Meetings

WMCA	360
Misc. Meetings	200
Misc. Travel Costs (Mileage for Clerk and Election Inspectors)	<u>700</u>
Total	1,260

### **Department Description**

The Village Hall/Facilities Maintenance department is used to account for shared department costs of the Village, including the Village Hall land phone lines, internet service, postage, utilities, copier usage/maintenance and office supplies, and for general upkeep and maintenance of the Village's facilities, including Village Hall, the Library, DPW facility, the Community Building, and the Village's Park facilities. This department also includes costs for all custodial supplies and services.

### **Services**

- Perform general maintenance on facilities;
- Perform preventative maintenance on facilities, including weatherization activities;
- HVAC & Building maintenance, custodial contract and supplies.

### **Budget Impact & Changes**

- Building maintenance costs increasing due to historical trends.



## Village Hall/Facilities Maintenance Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Village Hall/Facilities Maintenance								
51710-50132 Printing/Publishing/Copies	\$ 1,301	\$ 4,126	\$ 2,787	\$ 2,925	\$ 1,366	\$ 2,000	\$ 3,250	11.11% (1)
51710-50134 Utilities	30,202	24,005	26,892	25,000	17,801	26,700	27,000	8.00% (1)
51710-50135 Telephone/Internet	1,939	1,132	1,432	2,925	2,304	3,000	2,925	0.00%
51710-50136 Office Supplies	6,218	12,094	4,698	3,250	3,231	3,500	3,900	20.00% (1)
51710-50137 Postage	1,575	2,461	2,445	718	1,573	1,700	1,000	39.32% (1)
51710-50138 Equipment/Copier Maintenance	208	601	295	325	52	200	325	0.00%
51710-50139 Building Maintenance	12,353	10,377	14,374	11,700	10,279	11,000	13,000	11.11% (1)
Total Village Hall/Facilities Maintenance	<u>53,796</u>	<u>54,796</u>	<u>52,923</u>	<u>46,843</u>	<u>36,605</u>	<u>48,100</u>	<u>51,400</u>	9.73%

### Significant Variances Explanation:

(1) Increase in contracted services, costs of goods, and postage.

### **Department Description**

The Municipal Court has jurisdiction over alleged infractions of the Village Code. These non-criminal violations are punishable by forfeiture in an amount set by the State, or the Village Board. Such infractions include traffic and parking citations, and other non-criminal code violations.

The Butler Municipal Court administers justice under the authority of the judicial branch of government interpreting the law fairly, impartially, and effectively, for all citizens.

### **Services**

- Schedule all court appearances;
- Prepare case files for the Village Attorney;
- Prepare appeals to the Circuit Court;
- Answer questions from the public defendants and attorneys regarding court appearances, monies owed and general court procedures;
- Suspend and un-suspend driver's licenses through the DOT;
- Apply payments efficiently and with accuracy;
- Maintain records.

### **2023 Goals**

- Process and receipt all fines and forfeitures in a prompt and efficient manner.
- Increase online payments.
- Management payment plans and ensure prompt payment.
- Explore alternative collections avenues for delinquent court penalties.

### **Budget Impact/Changes**

- Change in staff in 2022 resulted in change in benefit levels and increased costs.

## GENERAL FUND: MUNICIPAL COURT



2023 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.80% of gross wages, an increase of 0.3% from 2022. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,197.46 and a single plan is \$892.30.

- 1 covered by family plan

*Life Insurance:* The Village pays for the premium for one unit of basic life insurance for each full-time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full-time employee. The premium for one basic unit is \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

### Staffing

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Court Clerk	0.60	0.60	0.60	0.60	0.60	0.60
Municipal Judge	0.50	0.50	0.50	0.50	0.50	0.50
Total	1.10	1.10	1.10	1.10	1.10	1.10

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Court Clerk	100%	100%	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%	100%	100%

## Court Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Court								
51200-50110 Salary	\$ 29,999	\$ 30,747	\$ 31,083	\$ 35,656	\$ 21,181	\$ 36,000	\$ 37,651	5.60% (1)
51200-50114 Attorney Services	14,749	13,466	10,180	18,000	5,708	9,000	18,000	0.00%
51200-50118 Judge Wages	2,400	2,400	2,400	2,400	1,600	2,400	2,400	0.00%
51200-50120 FICA Tax	2,563	2,624	2,493	2,912	1,690	2,900	3,064	5.24% (1)
51200-50121 Health Insurance Premium	5,150	5,113	5,034	6,218	4,099	7,200	14,398	131.54% (1)
51200-50122 Health Insurance Deductible	300	900	861	300	300	300	600	100.00% (1)
51200-50123 Retirement Contribution	1,967	2,077	2,094	2,318	1,377	2,300	2,560	10.47% (1)
51200-50124 Group Life Insurance Premium	201	183	190	194	136	194	194	0.00%
51200-50125 Disability Insurance Premium	208	179	137	208	65	208	208	0.00%
51200-50126 Travel/Training/Meetings	1,305	704	1,148	2,200	988	1,200	2,100	-4.55%
51200-50127 Membership/Professional Dues	145	145	120	120	145	145	145	20.83% (2)
51200-50130 Prisoner Housing/Witness Fees	6,185	3,861	4,635	5,600	2,335	4,200	5,400	-3.57%
51200-50131 Support/Consulting	4,167	4,724	4,742	4,901	4,622	4,622	5,004	2.10%
51200-50136 Office Supplies	1,871	586	1,249	2,200	952	1,500	3,000	36.36% (3)
Total Court	<u>71,211</u>	<u>67,710</u>	<u>66,364</u>	<u>83,227</u>	<u>45,197</u>	<u>72,169</u>	<u>94,725</u>	13.82%

### Significant Variances Explanation:

- (1) Wage and benefit costs increasing in 2023 - benefit levels changed with new staff
- (2) Cost of membership dues increasing in 2023
- (3) Cost of goods increasing in 2023

## 2023

### Expenditure Detail - Court

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#### 100-51200 Court

##### 50126 - Travel/Training/Meetings

WMJA Annual Registration (Judge)	700
Clerk and Judge Training and Travel reimbursement	<u>1,400</u>
Total	2,100

##### 50127 - Professional Dues

WMJA (Judge)	100
WMCA (Court clerk)	<u>45</u>
Total	145

##### 50131 - Consultants/Support

Tipps Court	4,524
TVRP Registration Suspensions	<u>480</u>
Total	5,004

##### 50136 - Office Supplies

Office Supplies	1,100
Postage	800
Telephone	<u>1,100</u>
Total	3,000

##### 50130 - Prisoner Housing/Witness Fees

Prisoner Housing	5,300
Witness Fees	<u>100</u>
Total	5,400

### **Department Description**

The Village Attorney provides legal opinions, drafts ordinances, and provides other various legal services to the Village. The Village Attorney attends committee and commission meetings as requested, and Municipal Court proceedings. The Village also contracts with an Attorney specifically for assistance related to Labor issues. The Village's Labor Attorney is responsible for assisting during negotiations and providing legal advice regarding personnel issues.

### **Services**

- Provides accurate and current legal counsel to the Village Board and Village Staff;
- Keeps all ordinances up-to-date and consistent with State law;
- Prosecutes ordinance violations;
- Assists with contract negotiations.

### **Budget Impact & Change**

- Decrease in budget allocation due to reduced need for legal services.

General Fund Expenditures  
Legal Services Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Legal								
51600-50113 Counseling	\$ 20,614	\$ 5,104	\$ 12,008	\$ 15,000	\$ 2,493	\$ 4,000	\$ 10,000	-33.33%
Total Legal	<u>20,614</u>	<u>5,104</u>	<u>12,008</u>	<u>15,000</u>	<u>2,493</u>	<u>4,000</u>	<u>10,000</u>	-33.33%

### **Department Description**

The Butler Police Department strives to provide impartial, ethical, and professional law enforcement services in an efficient and effective manner. The Police Department works cooperatively with members of the community, surrounding communities, and surrounding law-enforcement agencies to preserve peace, reduce fear, and ensure the safety and protection of those who reside, work, visit, or travel through Butler.

The Butler Police Department has 9 sworn officers and is led by Chief David Wentlandt. In addition to sworn officers, a non-sworn clerical assistant who assists officers in providing 24 hours, seven days a week coverage in the Village.

### **Services**

- 24-hour/7-day patrol services;
- Detection, apprehension, and prosecution of violators and offenders of local, state, and federal laws;
- Conduct complex criminal investigations;
- Directed patrol;
- Accident Investigation;
- Crime Prevention;
- Provide safety services for Special Events;
- Assist neighboring communities in times of need.

### **2023 Goals**

- Stabilize the staffing shortage by hiring qualified candidates and to operate at full staff of 9 officers
- Explore options to create a dedicated investigator to follow-up on cases, while allowing patrol officers to remain in the Village and out on patrol
- Identify training needs of the department and to implement a regular in-house training calendar
- Continue to improve community engagement through outreaches and daily communication with the public
- Continue succession planning for the future
- Help the Police Department's Executive Assistant learn the position and to institute changes, if needed



2023 Expected Employee Benefits include:

*Sworn Officers:* All police department detectives and patrol officers are covered by a collective bargaining agreement between the Village and the Labor Association of Wisconsin (LAW). This contract expires on December 31, 2023.

*Retirement:* Employer WRS contribution of 13.2% of gross wages, an increase of 1.2% from 2022. Currently, all police employees received WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,197.46 and a single plan is \$892.30.

*Life Insurance:* The Village pays for the premium for one unit of basic life insurance for each full-time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full-time employee. The premium for one basic unit is \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

*Uniform Allowance:* Command staff (Chief and Captain) receives \$500 allowance, and sworn Officers receive \$500.

## GENERAL FUND: POLICE DEPARTMENT



### Staffing

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captian	0.00	0.00	0.00	2.00	2.00	1.00
Lieutenant/Detective	1.00	1.00	1.00	0.00	0.00	0.00
Patrol Officer	6.00	6.00	6.00	5.00	5.00	7.00
Police Clerical	0.40	0.40	0.40	0.40	0.40	0.40
Comm. Service Officer	0.00	0.25	0.25	0.00	0.00	0.00
Total	8.40	8.65	8.65	8.40	8.40	9.40

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Police Chief	100%	100%	100%	100%	100%	100%
Captian	0%	0%	0%	100%	100%	100%
Lieutenant/Detective	100%	100%	100%	0%	0%	0%
Patrol Officer	100%	100%	100%	100%	100%	100%
Police Clerical	100%	100%	100%	100%	100%	100%
Comm. Service Officer	100%	100%	100%	0%	0%	0%

## General Fund Expenditures

### Police Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Police Salaries & Benefits								
52110-50110 Administrative Salaries	\$ 180,768	\$ 183,216	\$ 236,596	\$ 190,219	\$ 196,732	\$ 270,000	\$ 205,029	7.79% (1)
52110-50111 Patrol Salaries	411,840	461,643	430,727	487,594	260,732	395,000	557,666	14.37% (1)
52110-50112 Clerical Salaries	19,999	20,498	20,722	21,658	14,121	22,000	22,882	5.65% (1)
52110-50115 Community Service Officer Wages	-	4,888	-	-	-	-	-	0.00%
52110-50116 Overtime	35,359	34,568	31,608	37,754	21,116	36,000	33,249	-11.93% (2)
52110-50117 Other Payout	3,159	2,650	475	3,000	-	3,000	3,000	0.00%
52110-50120 FICA	53,172	57,904	52,191	55,298	35,779	53,688	64,541	16.72% (1)
52110-50121 Health Insurance Premium	169,411	186,408	170,320	158,961	106,173	159,259	211,313	32.93% (1)
52110-50122 Health Insurance Deductible	5,711	5,545	16,672	8,700	7,906	8,700	10,300	18.39% (1)
52110-50123 Retirement Contribution	68,908	81,210	84,089	81,084	58,457	87,600	109,901	35.54% (1)
52110-50124 Group Life Insurance Premium	827	782	787	773	560	800	849	9.83% (1)
52110-50125 Disability Insurance Premium	2,771	2,887	2,982	2,651	1,701	2,651	2,965	11.85% (1)
52110-50128 Safety & Uniform Allowance	4,545	4,863	4,355	4,000	4,623	4,623	4,500	12.50% (1)
52110-50129 Retiree Health Insurance Premium	2,277	1,500	(742)	-	-	-	-	0.00%
Total Police Salaries & Benefits	958,748	1,048,563	1,050,781	1,051,691	707,898	1,043,321	1,226,193	16.59%

#### Significant Variances Explanation:

- (1) Wage and benefit costs increasing in 2023, addition of one full time patrol officer
- (2) Cost reflects a three year historical average

## General Fund Expenditures Police Department (Cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Police Professional Development								
52120-50126 Travel/Training/Meetings	\$ 9,611	\$ 3,845	\$ 6,312	\$ 9,825	\$ 6,506	\$ 8,000	\$ 9,825	0.00%
52120-50127 Membership Dues/Books	255	1,867	2,192	2,220	2,712	2,712	2,782	25.32% (1)
52120-50130 Miscellaneous Expenses	5,800	1,922	-	-	-	-	-	0.00%
52120-50141 Guns & Ammunition	5,148	996	2,021	4,500	5,038	5,038	4,500	0.00%
Total Police Professional Development	20,815	8,631	10,525	16,545	14,256	15,750	17,107	3.40%
Police Administration								
52130-50131 Software Support	\$ 8,972	\$ 10,091	\$ 9,774	\$ 12,181	\$ 7,699	\$ 12,000	\$ 16,093	32.12% (2)
52130-50135 Telephone	3,815	3,437	3,910	4,900	3,605	5,400	6,859	39.98% (2)
52130-50136 Office Supplies	4,204	5,032	4,967	4,400	2,171	3,000	3,900	-11.36%
52130-50142 Crime Prevention Materials	1,320	-	658	500	-	500	500	0.00%
52130-50143 Investigative Fees	3,935	3,639	4,657	4,350	3,117	4,300	4,350	0.00%
52130-50147 Emergency Government	844	1,701	535	500	-	500	500	0.00%
52130-50164 Computer/Equipment Maintenance	4,996	3,502	2,428	2,675	903	2,500	2,675	0.00%
Total Police Administration	28,085	27,403	26,929	29,506	17,495	28,200	34,877	18.20%

### Significant Variances Explanation:

- (1) Increase to reflect association dues increase, additional memberships in 2023
- (2) Increased costs in service contracts in 2023

# General Fund Expenditures

## Police Department (Cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Police Equipment & Maintenance								
52140-50144 Vehicle Maintenance	\$ 5,947	\$ 14,915	\$ 7,426	\$ 8,000	\$ 4,536	\$ 7,000	\$ 7,500	-6.25%
52140-50145 Ballistic Vests	974	5,405	743	1,200	-	800	1,200	0.00%
52140-50146 Gas & Oil	12,511	9,420	11,350	11,500	7,405	11,500	11,500	0.00%
52140-50164 Computer Maintenance	-	4,167	-	-	-	-	-	0.00%
52140-50300 Patrol Supplies	<u>2,757</u>	<u>2,722</u>	<u>3,407</u>	<u>3,750</u>	<u>1,350</u>	<u>2,700</u>	<u>3,750</u>	0.00%
Total Police Equipment & Maintenance	<u>22,190</u>	<u>36,629</u>	<u>22,925</u>	<u>24,450</u>	<u>13,291</u>	<u>22,000</u>	<u>23,950</u>	-2.04%
Total Police Department	<u><u>1,029,838</u></u>	<u><u>1,121,225</u></u>	<u><u>1,111,160</u></u>	<u><u>1,122,192</u></u>	<u><u>752,940</u></u>	<u><u>1,109,271</u></u>	<u><u>1,302,127</u></u>	16.03%

## 2023

### Expenditure Detail - Police Department

#### 100-52120 Police Development

##### 50126 - Travel/Training/Meetings

In-service - All Officer	825
LEAP Conference - Administrative Assistant	500
Management/Supervisor Training	3,000
Duty Specific Training	<u>5,500</u>
Total	9,825

##### 50141 - Guns/Ammunition

Ammunition/Supplies	3,500
Misc. Supplies	250
Taser Supplies/Cartridges	<u>750</u>
Total	4,500

##### 50127 - Membership Dues/Subscriptions

International, WI Chief of Police, Waukesha Chiefs, FBINA	1,030
MIU Membership	350
Lakes Firearms Membership	500
CSI - Policy Development	752
MOCIC	100
International Assoc for Property & Evidence - Officer Ratzlaff	<u>50</u>
Total	2,782

#### 100-52130 Police Administration

##### 50131 - Software support

Axon License & Data Storage	2,500
CIB-TIME System	1,128
Intergraph/Spillman - RMS - Net Motion	7,586
Trunked Radio Support	1,699
Electronic Scheduling	1,200
Tipps Parking & Tipps TVRP	<u>1,980</u>
Total	16,093

##### 50164 - Computer/Equipment Maintenance

Radar Certification	175
Radar/Laser Repairs	250
Office/Squad Computer Repair/Anti-Virus	1,500
Radio Maintenance/Programming	250
Misc./Radio Battery Replacement	<u>500</u>
Total	2,675

##### 50135 - Telephone

AT&T, Squad Routers & Cellphones (Chief/Lt/Squads)	3,000
Office Phones -Mitel	3,709
Misc.	<u>150</u>
Total	6,859

##### 50136 - Office Supplies

Postage	400
Printing/Copies	1,000
Office Supplies	<u>2,500</u>
Total	3,900

##### 50143 - Investigative Fees

Evidence Processing Supplies	1,500
Police Tow (Zero Sum to the Budget)	500
Lexis-Nexis / Clear	1,600
Blood Draws	<u>750</u>
Total	4,350

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### **Department Description**

The Department of Public Works is responsible for providing residents with a wide array of services that includes: winter street maintenance, management of Village's parks and urban forest, sanitary and storm sewer, water distribution, street light maintenance, and Village vehicle and equipment maintenance; maintenance of sidewalks and roads, and ensuring all regulatory requirements are met.

### **Services**

- Parks and green space maintenance and beautification
- Maintain traffic signals and street lighting systems
- Annual sanitary sewer maintenance and inspection operations
- Ensure compliance with statutes regarding water system maintenance and meter replacement
- Conduct annual brush collection
- Conduct winter road maintenance operations
- Conduct Fleet and DPW equipment maintenance for DPW and Police Department
- Conduct maintenance for Village buildings and other facilities
- Provide labor, materials and equipment for civic events
- Maintain utility infrastructure.

### **2023 Goals**

- Maintain all infrastructure: streets, curbs/sidewalks, sanitary, water, and sewer utility.
- Continue with exception maintenance of Village all Village-owned property.
- Enhance in-house preventative and routine fleet maintenance.
- Oversee Road Project.
- Coordinate booster pump/SCADA panel upgrade
- Tree planting

### **Budget Impact & Change**

- Wage and benefit cost increases.
- Reduction in seasonal road salt purchase due to remaining salt on hand from 2022.



2023 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.80% of gross wages, an increase of 0.3% from 2022. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,197.46 and a single plan is \$892.30.

- 3 covered by family plan
- 1 covered by single plan

*Life Insurance:* The Village pays for the premium for one unit of basic life insurance for each full-time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full-time employee. The premium for one basic unit is \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

*Uniform Allowance:* All full time DPW employees receive a \$375 annual uniform allowance.

## GENERAL FUND: DEPARTMENT OF PUBLIC WORKS



### Staffing

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
DPW Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Service Technicians	2.00	2.00	2.00	3.00	3.00	3.00
Seasonal	0.20	0.20	0.20	0.00	0.00	0.00
Total	3.20	3.20	3.20	4.00	4.00	4.00

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
DPW Supervisor	25%	25%	25%	25%	25%	25%
Water Utility	25%	25%	25%	25%	25%	25%
Sewer Utility	25%	25%	25%	25%	25%	25%
Stormwater Utility	25%	25%	25%	25%	25%	25%
Service Technicians	25%	25%	25%	25%	25%	25%
Water Utility	25%	25%	25%	25%	25%	25%
Sewer Utility	25%	25%	25%	25%	25%	25%
Stormwater Utility	25%	25%	25%	25%	25%	25%
Seasonal	85%	85%	85%	0%	0%	0%
Water Utility	5%	5%	5%	0%	0%	0%
Sewer Utility	5%	5%	5%	0%	0%	0%
Stormwater Utility	5%	5%	5%	0%	0%	0%

# General Fund Expenditures

## Public Works Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
DPW Wages & Benefits								
54110-50108 Overtime	\$ 6,547	\$ 5,582	\$ 6,686	\$ 10,163	\$ 5,153	\$ 7,800	\$ 10,468	3.00% (1)
54110-50109 Seasonal Wages	5,034	-	-	-	-	-	-	0.00%
54110-50110 General DPW Labor	42,276	42,525	57,817	63,999	44,079	66,200	65,911	2.99% (1)
54110-50120 FICA	4,216	3,776	4,743	5,195	3,616	5,300	5,560	7.04% (1)
54110-50121 Health Insurance Premium	16,258	15,131	20,682	21,013	16,648	21,013	22,411	6.65% (1)
54110-50122 Health Insurance Deductible	762	61	305	875	651	875	1,000	14.29% (1)
54110-50123 Retirement Contribution	3,201	3,247	4,341	4,244	3,200	4,200	4,635	9.24% (1)
54110-50124 Group Life Insurance Premium	134	136	151	134	120	134	134	0.00%
54110-50125 Disability Insurance Premium	260	260	311	314	183	314	314	0.00%
54110-50128 Safety & Uniform Allowance	281	281	344	375	375	375	375	0.00%
Total DPW Wages & Benefits	78,968	71,000	95,379	106,311	74,026	106,211	110,808	4.23%

### Significant Variances Explanation:

- (1) Wage and benefit costs increasing in 2023

General Fund Expenditures  
Public Works Department (cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
DPW Administration								
54130-50126 Travel/Training/Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
54130-50135 Telephone/Internet	2,343	1,538	1,735	1,705	1,237	1,700	1,760	3.23%
54130-50150 Licensing & Testing	-	-	65	220	-	220	220	0.00%
Total DPW Administration	2,343	1,538	1,800	1,925	1,237	1,920	1,980	2.86%

General Fund Expenditures  
Public Works Department (cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
DPW General Operations								
54140-50144 Vehicle/Equipment Maintenance	\$ 10,533	\$ 7,267	\$ 7,243	\$ 6,500	\$ 6,687	\$ 7,200	\$ 8,000	23.08%
54140-50146 Gas & Oil	10,209	7,718	8,974	7,500	7,394	9,000	9,500	26.67% (1)
54140-50151 Tree and Brush Maintenance	624	751	407	600	1,523	1,523	1,500	150.00% (1)
54140-50152 Locating Costs	26	-	-	-	-	-	-	0.00%
54140-50153 Street Light Maintenance	38,567	35,107	37,229	36,000	14,547	23,000	20,000	-44.44% (2)
54140-50154 Traffic Control Supplies	8,515	4,566	2,679	2,500	2,367	2,500	2,500	0.00%
54140-50155 Snow Removal/Deicing	30,554	19,969	23,569	24,500	20,581	24,500	22,000	-10.20% (3)
54140-50156 Street Maintenance Supplies	6,932	13,347	10,509	5,500	5,356	5,500	6,000	9.09%
54140-50157 Landscaping & Weed Control	3,555	3,942	1,625	4,000	3,839	4,000	4,400	10.00% (1)
54140-50158 Garage Tools	1,361	927	994	1,100	671	1,000	1,100	0.00%
54140-50232 Hydrant Rental	91,528	91,528	91,528	92,000	-	92,000	92,000	0.00%
Total DPW General Operations	202,402	185,122	184,758	180,200	62,967	170,223	167,000	-7.33%
Total DPW Department Expenditures	283,713	257,660	281,936	288,436	138,230	278,354	279,788	-3.00%

Significant Variances Explanation:

- (1) Increase reflects costs actual anticipated costs of goods
- (2) Decrease due to LED light conversion in 2021
- (3) Decrease due to salt remaining on hand from 2022

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### **Department Description**

*Contingency & Transfers:* The contingency account is used for unforeseen or unexpected expenses during the budget year.

*Insurance:* This Department is used to manage the costs associated with Village's insurance policies that protect Village employees, officials, infrastructure, and assets against excessive loss. The premium for workers compensation is determined by the State of Wisconsin based on the claims submitted by the Village in previous years. This premium can fluctuate dependent on the number and severity of claims submitted by the Village in any given year. The Village's deductible amount for liability insurance is \$5,000 per plan.

*Technology & Contracted Services:* The Village contract for specialized services when such services cannot be performed by Village staff, mandated by state law, or when contracting is more cost-effective than performing the service in-house. The Village contracts for services that include, but not limited to; assessment services, independent financial auditing, domestic animal control, Information Technology, Fire and EMS services, and as-needed design and engineering. Also included in this department are costs for Village-Wide anti-virus software and software support.

### **Budget Impacts/Changes**

- Increase in contingency account.
- Increase in funding to the Butler Volunteer Fire Department.

# General Fund Expenditures

## Miscellaneous Departments

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Contingencies & Transfers								
80100-50130 Contingency	\$ 9,598	\$ 1,941	\$ 9,937	\$ 30,000	\$ 177	\$ 1,000	\$ 30,000	0.00%
Total Contingencies & Transfers	<u>9,598</u>	<u>1,941</u>	<u>9,937</u>	<u>30,000</u>	<u>177</u>	<u>1,000</u>	<u>30,000</u>	0.00%
Insurance								
56000-50180 Liability	\$ 17,012	\$ 18,045	\$ 21,184	\$ 12,797	\$ 14,699	\$ 16,287	\$ 13,181	3.00% (1)
56000-50181 Property	217	4,304	4,642	4,557	-	-	4,694	2.99% (1)
56000-50182 Auto	4,456	3,335	-	3,320	6,324	6,324	3,419	2.99% (1)
56000-50183 Workers Compensation	14,357	15,069	17,579	17,172	9,683	9,683	18,030	5.00% (1)
56000-50184 Self Insurance Deductible	-	-	-	1,750	-	-	1,750	0.00%
56000-50185 Unemployment	-	-	-	500	-	-	500	0.00%
Total Insurance	<u>36,042</u>	<u>40,754</u>	<u>43,405</u>	<u>40,096</u>	<u>30,706</u>	<u>32,294</u>	<u>41,574</u>	3.69%
Technology & Contracted Services								
57000-50190 Engineering Consulting Services	\$ 918	\$ -	\$ -	\$ 1,000	\$ 640	\$ 1,000	\$ 1,000	0.00%
57000-50191 Fire and Rescue Services	292,400	314,821	316,210	317,565	238,030	317,565	327,565	3.15%
57000-50192 Assessment Services	31,057	28,500	33,434	31,000	21,375	31,000	33,500	8.06%
57000-50193 Auditing	16,460	19,578	13,668	15,280	8,566	13,000	15,280	0.00%
57000-50194 Animal Services (HAWs)	1,455	1,726	1,569	1,155	1,155	1,155	1,155	0.00%
57000-50195 Building Inspection Services	30,816	19,231	27,093	15,000	11,098	15,000	17,000	13.33%
57000-50196 IT Support Services	4,405	5,742	6,507	11,715	1,901	11,800	11,715	0.00%
57000-50198 Refuse and Recycling Collection	117,285	119,276	99,083	103,000	69,489	104,000	107,000	3.88%
57000-50199 Elmbrook Senior Taxi	1,030	1,030	1,030	1,100	1,100	1,100	1,100	0.00%
57000-50200 Website Hosting and Maintenance	420	2,265	1,850	420	-	420	420	0.00%
57000-50201 Clarke House Contract Payment	-	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
57000-50202 Employee Assistance Program	233	700	700	840	525	840	840	0.00%
57000-50203 Waukesha County Center For Growth	-	-	2,820	2,900	2,961	2,961	3,000	3.45%
Total Technology & Contracted Services	<u>496,478</u>	<u>548,724</u>	<u>598,520</u>	<u>503,674</u>	<u>412,624</u>	<u>502,541</u>	<u>522,275</u>	3.69%
<b>Total General Fund Expenditures</b>	<b><u>\$ 2,170,937</u></b>	<b><u>\$ 2,245,586</u></b>	<b><u>\$ 2,314,095</u></b>	<b><u>\$ 2,289,392</u></b>	<b><u>\$ 1,512,368</u></b>	<b><u>\$ 2,194,564</u></b>	<b><u>\$ 2,488,417</u></b>	8.69%

(1) Reflects quoted 2023 insurance premiums

### **Department Description**

The Village provides a variety of Park and Recreation programs and services including horseshoe league, workout classes, the Christmas Parade and 4<sup>th</sup> of July Parade.

Due to expansion of programs, the Park and Recreation fund was created in 2019 to segregate revenues and expenditures related to Park and Recreation programs. The fund is primarily supported by the property tax levy. Other revenues include park user fees, bingo revenue, and holiday breakfast revenue.

### **Services**

- Provide recreation services to Residents.
- Provide for the proper maintenance of green spaces at Frontier Park.

### **2023 Goals**

- Expand program offerings.
- Evaluate funding for annual Fireworks program.
- Explore additional community programs (cribbage, scrapbooking, etc.).

### **Budget Impacts/Changes**

- Softball and Christmas parade eliminated in 2022. New programs include breakfast with Santa and the Easter Bunny, increased funding for potential programs.



## Fund 101 - Park and Recreation Fund

### Detailed Revenues & Expenditures

Account	Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Park and Recreation Revenues									
41100	Property Taxes	\$ 12,647	\$ 17,400	\$ 17,400	\$ 17,300	\$ 17,300	\$ 17,300	\$ 16,700	-3.47%
44660	Softball Team/Player Fees	3,960	-	-	3,000	-	-	-	-100.00%
44670	Fenceline Advertising Fees	1,300	450	-	700	-	-	-	-100.00%
46720	Parks Fees	1,673	1,173	5,141	1,800	5,238	5,500	6,800	277.78%
47710	Parade Revenue	-	-	-	-	-	-	-	0.00%
48110	Donations	175	1,667	2,500	-	-	-	-	0.00%
	Total Revenues	<u>19,756</u>	<u>20,689</u>	<u>25,041</u>	<u>22,800</u>	<u>22,538</u>	<u>22,800</u>	<u>23,500</u>	3.07%

Account	Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Park and Recreation Expenditures									
55000-50120	FICA Tax	\$ 93	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	-100.00%
55000-50160	Park Maintenance	5,749	5,235	7,270	11,000	11,110	11,000	9,000	-18.18% (1)
55000-50331	Community Programs	-	2,151	804	200	1,288	1,200	2,000	900.00% (2)
55000-50343	Celebrations	11,009	248	11,629	12,500	14,905	14,000	12,500	0.00%
55000-50353	Softball League	2,905	-	-	3,000	-	-	-	-100.00%
	Total Expenditures	<u>19,756</u>	<u>7,633</u>	<u>19,703</u>	<u>26,800</u>	<u>27,303</u>	<u>26,200</u>	<u>23,500</u>	-12.31%

#### Significant Variances Explanation:

- (1) Includes \$4,000 for new woodchips at Florence Liebl Playground
- (2) Funding for Butler Seiors Club

Beginning Fund Balance	\$ -	\$ -	\$ 13,056	\$ 18,394		\$ 14,394	\$ 10,994
Annual Income / (Loss)	-	13,056	5,338	(4,000)		(3,400)	
Applied Budget Surplus	-	-	-	-		-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ 13,056</u>	<u>\$ 18,394</u>	<u>\$ 14,394</u>		<u>\$ 10,994</u>	<u>\$ 10,994</u>

Ending Fund Balance	\$ -	\$ 13,056	\$ 18,394	\$ 14,394			
Nonspendable	-	-	-	-			
Restricted	-	-	-	-			
Committed	-	13,056	18,394	14,394			
Assigned	-	-	-	-			
Unassigned	-	-	-	-			

### **Department Description**

The Butler Public Library is a member of the Bridges Library System, which serves 24 libraries throughout Waukesha and Jefferson Counties. Butler Public Library was established in 1964. Today, we have a 5,900 square foot library and are open six days a week to serve the needs of Butler and surrounding communities. The Library Board maintains statutory authority to allocate library funds according to their strategic plan and yearly goals.

### **Services**

We provide our patrons with a variety of services including references, eBook and other digital media, access to public computers and WIFI, “library of things” (games and equipment that can be borrowed), and a constantly updated collection of books, DVDs, Blu-ray, graphic novels, and local newspapers. Through our membership in the Bridges Library System, a consortium of 24 Waukesha and Jefferson County libraries, we gain guidance, education, and large-scale, low-priced buying services for everything from books to computers to technology licenses.

Other services include:

Recommendations for in-library and inter-library loans of items from traditional books to craft kits and electronic entertainment.

Programming for all ages with an expanding emphasis on youth programming (ages 10-18).

Coaching on computer use, web-based public services (e.g., unemployment claims), world-wide web search strategies, database searches, and common user programs such as WORD and Excel, in addition to more traditional reference assistance.

### **Strategic Goals**

Goal #1: Knowledge, Resources, Activities, Fun! We will be recognized as an important source of knowledge, resources, activities, and fun for residents and businesses in Butler and the surrounding suburbs.

Goal #2: Professional Staff: We will work to retain library staff who are knowledgeable about libraries and their collective resources and are comfortable using and teaching patrons to use technology, digital products/software, and any kind of information that may be requested.

Goal #3: Community Alignment: We will align Library services and technology with community and business needs/requests as much as possible.

Goal #4: Long-range Planning: We will create and cultivate long-range plans for implementing, maintaining, and updating library technology, with an emphasis both on public use and on library operations.

### **Budget Impacts/Changes**

- Second year of increases in Contracted Services and utilities to reflect increases from vendors.
- Decrease in revenue from fines, probably due to an efficient email reminder system.
- An increase in Miscellaneous Revenue due to planned fund-raising events in 2023.

## LIBRARY SPECIAL REVENUE FUND



2023 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.80% of gross wages, an increase of .30% from 2022.

*Health Insurance:* Part time employees do not receive health insurance benefits.

*Life Insurance:* The Village pays for one unit of basic life insurance for each eligible employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

*Income Continuation Insurance (Disability):* Part time employees do not receive income continuation insurance benefits.

### Staffing

Position	Employee FTE					
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Library Director	0.60	0.60	0.60	0.60	0.60	0.60
Assistant Director	0.25	0.00	0.00	0.00	0.00	0.00
Library Assistant	3.80	1.65	1.74	0.96	0.96	0.96
Youth Librarian	0.25	0.00	0.00	0.39	0.39	0.39
Shelver	0.13	0.00	0.00	0.00	0.00	0.00
Total	5.03	2.25	2.34	1.95	1.95	1.95

Fund 800-Library Special Revenue Fund  
Library Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Taxes								
41110 General Property Taxes	\$ 94,557	\$ 94,560	\$ 94,565	\$ 96,347	\$ 96,347	\$ 96,347	\$ 96,347	0.00%
Total Taxes	94,557	94,560	94,565	96,347	96,347	96,347	96,347	0.00%
Other Financing Sources								
49000 Intergovernmental Revenue	\$ 7,520	\$ 6,735	\$ 11,823	\$ 9,431	\$ 5,952	\$ 10,419	\$ 15,184	61.00%
48920 Library Fines	2,174	1,072	1,362	2,000	962	1,292	1,200	-40.00%
48910 Library Fees	3,343	1,777	2,465	3,112	2,297	3,486	3,105	-0.22%
40320 Miscellaneous Revenue	327	1,523	2,025	900	652	900	1,200	33.33%
40320 Transfers from Other Funds - Non Laps	700	-	-	-	-	-	-	0.00%
Total Other Financing Sources	14,065	11,107	17,674	15,443	9,864	16,097	20,689	33.97%
<b>Total Library Fund Revenues</b>	<b>\$ 108,621</b>	<b>\$ 105,667</b>	<b>\$ 112,240</b>	<b>\$ 111,790</b>	<b>\$ 106,211</b>	<b>\$ 112,444</b>	<b>\$ 117,036</b>	4.69%

Fund 800-Library Special Revenue Fund  
Summary of Revenues & Expenditures

**Summary of Revenues**

Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax (Lewy) Revenue:								
Property Tax Revenue	\$ 94,557	\$ 94,560	\$ 94,565	\$ 96,347	\$ 96,347	\$ 96,347	\$ 96,347	0.00%
Total Property Tax Revenue	94,557	94,557	94,557	94,557	94,557	94,557	96,347	1.89%
Non-Property Tax Revenue:								
Other Financing Sources	\$ 14,065	\$ 11,107	\$ 17,674	\$ 15,443	\$ 9,864	\$ 16,097	\$ 20,689	33.97%
Total Non-Property Tax Revenue	14,065	11,107	17,674	15,443	9,864	16,097	20,689	33.97%
Total Revenue	\$ 108,621	\$ 105,663	\$ 112,231	\$ 110,000	\$ 104,420	\$ 110,654	\$ 117,036	6.40%

**Summary of Expenditures**

Department	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Library Salaries & Benefits	\$ 63,009	\$ 64,319	\$ 64,841	\$ 73,413	\$ 44,480	\$ 73,413	\$ 76,665	4.43%
Library Administration	11,700	10,233	15,417	10,265	6,304	10,369	11,914	16.06%
Library Equipment & Maintenance	16,883	12,563	18,388	11,129	6,840	11,364	12,700	14.12%
Library Programs & Services	5,256	5,503	5,691	5,783	5,718	5,783	6,015	4.01%
Library Collection	9,726	11,058	10,360	10,200	6,830	10,200	9,742	-4.49%
Library Contingency	-	-	-	1,000	-	1,000	-	-100.00%
Total Library Expenditures	\$ 106,574	\$ 103,676	\$ 114,696	\$ 111,790	\$ 70,173	\$ 112,129	\$ 117,036	4.69%
Beginning Fund Balance	\$ 22,996	\$ 24,859	\$ 26,850	\$ 24,578		\$ 24,578	\$ 23,103	
Annual Income / (Loss)	1,863	1,991	(2,272)	-		(1,475)	-	
Non-cash related adjustments	-	-	-	-		-	-	
Ending Fund Balance	\$ 24,859	\$ 26,850	\$ 24,578	\$ 24,578		\$ 23,103	\$ 23,103	
Ending Fund Balance	\$ 24,859	\$ 26,850	\$ 24,578	\$ 24,578		\$ 23,103	\$ 23,103	
Nonspendable	-	-	-	-		-	-	
Restricted	24,859	26,850	26,846					
Committed	-	-	-					
Assigned	-	-	-					
Unassigned	-	-	-					

Fund 800-Library Special Revenue Fund  
Library Department

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Library Salaries & Benefits								
55100-50110 Library Salaries & Wages	\$ 56,897	\$ 58,003	\$ 58,835	\$ 66,481	\$ 40,866	\$ 66,481	\$ 68,606	3.20%
55100-50120 FICA	4,472	4,564	4,496	5,086	3,126	5,086	5,245	3.12%
55100-50123 Retirement Contribution	1,560	1,657	1,422	1,729	480	1,729	2,764	59.86%
55100-50124 Group Life Insurance Premium	80	95	88	117	8	117	50	-57.30%
Total Library Salaries & Benefits	63,009	64,319	64,841	73,413	44,480	73,413	76,665	4.43%
Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Library Administration								
55200-50126 Travel/Training/Meetings	\$ 732	\$ 439	\$ 104	\$ 400	\$ 175	\$ 575	\$ 1,080	170.00% (1)
55200-50127 Membership Dues	72	156	72	125	54	54	54	-56.80% (2)
55200-50134 Utilities	7,371	6,032	6,325	6,800	4,508	6,800	7,600	11.76% (3)
55200-50135 Telephone/Internet	1,366	1,454	1,522	2,040	821	2,040	2,280	11.76% (4)
55200-50136 Office Supplies	2,093	2,093	7,341	850	722	850	850	0.00%
55200-50137 Postage	67	59	53	50	26	50	50	0.00%
Total Library Administration	11,700	10,233	15,417	10,265	6,304	10,369	11,914	16.06%

Significant Variances Explanation:

- (1) Increase due to Certification classes required for Director
- (2) Library will forgo some memberships in professional groups
- (3) Reflects increase in utilities across the state
- (4) Reflects new village-wide phone system

Fund 800-Library Special Revenue Fund  
Library Department (cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Library Equipment & Maintenance								
55300-50162 Contracted Service	\$ 8,930	\$ 7,102	\$ 10,353	\$ 7,215	\$ 4,690	\$ 7,215	\$ 9,000	24.75% (1)
55300-50163 Technology Maintenance	6,188	3,607	3,885	2,215	915	2,215	2,000	-9.69%
55300-50164 Computer/Equipment Maintenance	67	339	2,394	100	-	100	100	0.00%
55300-50165 Copier Maintenance	639	690	653	650	324	650	650	0.00%
55300-50166 Material Processing/Repair	1,028	803	1,040	850	896	1,084	850	0.00%
55300-50167 Housekeeping supplies	31	21	63	100	15	100	100	0.00%
Total Library Equipment & Maintenance	16,883	12,563	18,388	11,129	6,840	11,364	12,700	14.12%
Library Programs & Services								
55400-50168 E-Book Contribution	\$ 537	\$ 633	\$ 653	\$ 677	\$ 677		\$ 678	0.15%
55400-50169 Shared Databases/Licenses	460	408	577	621	575	677	671	8.05%
55400-50170 DVD Rentals- Adult	350	-	-	-	-	621	-	0.00%
55400-50172 Patron Programs	306	739	476	300	281	300	300	0.00%
55400-50179 Café Member Charges	3,603	3,723	3,986	4,185	4,185	4,185	4,366	4.32%
Total Library Programs & Services	5,256	5,503	5,691	5,783	5,718	5,783	6,015	4.01%
Library Collection								
55500-50171 Magazines/Newspaper	\$ 1,050	\$ 810	\$ 672	\$ 1,100	\$ 197	\$ 695	\$ 552	-49.82% (2)
55500-50173 Adult Collection	3,782	5,394	4,914	4,600	3,289	5,005	4,595	-0.11% (3)
55500-50174 Youth Collection	4,894	4,855	4,773	4,500	3,344	4,500	4,595	2.11%
Total Library Collection	9,726	11,058	10,360	10,200	6,830	10,200	9,742	-4.49%
Contingencies & Transfers								
80100-50130 Contingency	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	-100.00% (4)
Total Contingencies & Transfers	-	-	-	1,000	-	1,000	-	-100.00%
Total Library Department	106,574	103,676	114,696	111,790	70,173	112,129	117,036	4.69%

Significant Variances Explanation:

- (1) All Contracted Services have raised rates on small scales to accomidate rising fuel costs, alternate quotes have been sought but came in higher than current
- (2) Physical magazines will no longer be purchased, 2 newspapers will continue
- (3) Increase needed to meet per capita spending requirement
- (4) Forgoing Contingency Fund deposit for one year
- (5) Open Library hours will be cut by 4/week

### **Department Description**

The Debt Service Fund is used to account for all principal and interest payments taken for general capital purposes. Payments for principal and interest are funded through the annual tax levy, with TIF, Sewer, and Stormwater portions of debt obligations accounted for in the respective utility funds.

Butler currently has \$10,299,499 outstanding principal and interest payment due through 2042.

- \$126,696 Stormwater Utility
- \$2,930,874 Water Utility
- \$7,241,929 General Fund

Under Wisconsin State Law, the Village's outstanding debt may not exceed 5% of equalized value. This limit only applies to general obligation bonds, and not revenue bonds, regardless of which fund the debt is allocated to. The Village of Butler has both general obligation and revenue bond debt.

The 2022 equalized value is \$308,207,100 which creates a debt limit of \$15,410,355. The Village's total general obligation outstanding debt is \$10,299,499

Moody's Investors Service has issued the Village of Butler an A1 Credit Rating. This rating signifies that the Village has stable financing backing and secure cash reserves. The Village's risk for debt default is very low.

### **Budget Impact/Changes**

- Under the State of Wisconsin Municipal Levy Limits, municipalities may exempt increases in debt service payments from the levy limit. This means that a municipality may levy for the entire portion of post-2005 issued debt. The levy includes \$538,953 for the payment of General Obligation Debt.
- New debt added in 2022 for road and utility infrastructure replacement. Debt is allocated towards the general fund and water utility. Sewer and stormwater utility portion of the project were paid in cash from the utility.



# Debt Service Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Property Tax Revenue	\$ 424,272	\$ 420,903	\$ 474,278	\$ 553,229	\$ 553,229	\$ 553,229	\$ 538,103	-2.73%
Total Property Tax Revenue	424,272	420,903	474,278	553,229	553,229	553,229	538,103	-2.73%
Non-Property Tax Revenue:								
Other Financing Sources	1,315	308	37	1,100	187	400	850	-22.73%
Total Non-Property Tax Revenue	1,315	308	37	1,100	187	400	850	-22.73%
Total Revenue	\$ 425,587	\$ 421,211	\$ 474,315	\$ 554,329	\$ 553,416	\$ 553,629	\$ 538,953	-2.77%

### Summary of Expenditures

Department	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Debt Service	\$ 428,799	\$ 434,243	\$ 490,694	\$ 554,329	\$ 575,953	\$ 554,329	\$ 538,953	-2.77%
Total Debt Service Expenditures	\$ 428,799	\$ 422,003	\$ 490,694	\$ 554,329	\$ 575,953	\$ 554,329	\$ 538,953	-2.77%
Beginning Fund Balance	\$ 49,210	\$ 46,268	\$ 33,236	\$ 44,354		\$ 44,354	\$ 43,654	
Annual Income / (Loss)	\$ (2,942)	(13,032)	11,118	-		(700)	-	
Non-cash related adjustments	-	-	-	-		-	-	
Ending Fund Balance	\$ 46,268	\$ 33,236	\$ 44,354	\$ 44,354		\$ 43,654	\$ 43,654	
Ending Fund Balance	\$ 46,268	\$ 33,236	\$ 44,354	\$ 44,354				
Nonspendable								
Restricted	46,268	33,236	44,354	44,354				
Committed	-	-	-	-				
Assigned	-	-	-	-				
Unassigned	-	-	-	-				

Fund 601 - Debt Service Fund Revenues  
Debt Service

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Taxes								
41110 General Property Taxes	\$ 424,272	\$ 420,903	\$ 475,378	\$ 553,229	\$ 553,229	\$ 553,229	\$ 538,103	-2.73%
Total Taxes	424,272	420,903	474,278	553,229	553,229	553,229	538,103	-2.73%
Other Financing Sources								
48220 Interest Income	1,315	308	37	1,100	187	400	850	-22.73%
49101 Transfer from Other Funds	-	-	-	-	-	-	-	0.00%
49200 Intergovernmental/Misc	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources	1,315	308	1,100	1,100	187	400	850	-22.73%
<b>Total Debt Service Fund Revenue</b>	<b>\$ 425,587</b>	<b>\$ 421,211</b>	<b>\$ 475,378</b>	<b>\$ 554,329</b>	<b>\$ 553,416</b>	<b>\$ 553,629</b>	<b>\$ 538,953</b>	<b>-2.77%</b>

Fund 601 - Debt Service Fund Expenditures  
Debt Service

Account Name		2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Debt Service									
60100-50415	Principal & Advances Paid	\$ 339,272	\$ 319,883	\$ 358,388	\$ 376,983	\$ 411,234	\$ 376,983	\$ 383,266	1.67%
60100-50427	Interest Expense	89,526	114,360	132,306	177,346	164,719	177,346	155,687	-12.21%
<b>Total Debt Service Fund Expenditures</b>		<b>\$ 428,799</b>	<b>\$ 434,243</b>	<b>\$ 490,694</b>	<b>\$ 554,329</b>	<b>\$ 575,953</b>	<b>\$ 554,329</b>	<b>\$ 538,953</b>	-2.77%

## BORROWED MONEY FUND



### Department Description

The Borrowed Money Fund is for all major capital projects costs or equipment costs that are not levied through property taxes or utility fees but are financed through municipal borrowing.

### Budget Impacts/Changes

- The Borrowed Money Fund was established in 2016 to segregate debt proceeds that are used specifically for the road and infrastructure improvement program.
- Repayment of borrowed monies are accounted for through the Debt Service Fund.
- There is no borrowing planned for 2023. The Village will have a much smaller project planned that will use cash reserves to fund.

Fund 900 - Borrowed Money Fund  
Summary of Revenues & Expenditures

Account	Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Revenues									
48220	Investment income	\$ 24,686	\$ 778	\$ 778	\$ 1,000	\$ 9,090	\$ 16,500	\$ 20,000	1900.00%
49100	Debt proceeds	880,000	1,509,704	827,376	1,300,000	1,372,569	1,372,569	-	-100.00%
48900	3rd Party Reimbursements	-	28,746	28,746	10,000	-	10,000	-	-100.00%
	Total Revenue	904,686	1,539,229	856,900	1,311,000	1,381,660	1,399,069	20,000	-98.47%
General & Capital Expenditures									
30004-50425	Sewer Rehab Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
40005-50417	Stormwater Abatement Projects	-	-	-	-	-	-	-	0.00%
54310-50159	Street Reconstruction	323,184	781,924	731,142	915,000	69,824	915,000	300,000	-67.21%
60002-50651	Water System Projects	435,961	456,142	-	660,000	58,895	630,000	-	-100.00%
54310-50130	Misc Project Costs	1,723	-	-	-	-	-	-	0.00%
71029-50900	Cost of Debt Issuance	44,886	-	35,027	45,000	-	45,000	-	-100.00%
	Total Expenditures	805,753	1,238,066	766,169	1,620,000	128,719	1,590,000	300,000	-81.48%
	Beginning Fund Balance	\$ 495,335	\$ 594,267	\$ 1,106,746	\$ 1,197,477		\$ 888,477	\$ 697,546	
	Annual Income / (Loss)	98,933	512,479	90,731	(309,000)		(190,931)	(280,000)	
	Fund balance adjustment	-	-	-	-		-	-	
	Applied surplus	-	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 594,267</u>	<u>\$ 1,106,746</u>	<u>\$ 1,197,477</u>	<u>\$ 888,477</u>		<u>\$ 697,546</u>	<u>\$ 417,546</u>	
	Ending Fund Balance	\$ 594,267	\$ 1,106,746	\$ 1,197,477	\$ 888,477				
	Nonspendable								
	Restricted	594,267	1,106,745	1,197,477	888,477				
	Committed	-	-	-	-				
	Assigned	-	-	-	-				
	Unassigned	-	-	-	-				

### **Department Description**

*Capital Asset Policy:* Capital assets are defined as assets with an initial cost of more than \$2,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation. Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. Capital costs will vary on an annual basis based on the needs and requirements within the Village.

### **Budget Impacts/Changes**

- Many capital projects/purchases are allocated to the utility accounts.
- All 2023 capital purchases financed through the property tax levy.
- Additional levy dollars allocated in 2023 to build fund balance for future capital purchases.

# Capital Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax (Lewy) Revenue:								
Capital Equipment	\$ 181,050	\$ 58,975	\$ 22,946	\$ 146,154	\$ 145,154	\$ 145,154	\$ 138,600	-5.17%
Total Property Tax Revenue	181,050	58,975	22,946	146,154	145,154	145,154	138,600	-5.17%
Non-Property Tax Revenue:								
Intergovernmental Revenue	6,105	-	50,954	48,912	48,912	48,912	-	-100.00%
Other Financing Sources	7,209	251,755	23,959	5,175	5,967	5,400	2,200	-57.49%
Total Non-Property Tax Revenue:	13,314	251,755	74,912	54,087	54,880	54,312	2,200	-95.93%
Total Revenue	\$ 194,364	\$ 310,730	\$ 97,859	\$ 200,241	\$ 200,034	\$ 199,466	\$ 140,800	-29.68%

### Summary of Expenditures

Department	2019 Actual	2020 Budget	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Village Hall	\$ 22,090	\$ 17,599	\$ 9,297	\$ 57,500	\$ 10,163	\$ 10,163	\$ 10,600	-81.57%
Public Safety	46,490	4,328	327,996	19,800	13,845	8,956	65,000	228.28%
Public Works	312,297	13,703	18,303	73,000	67,211	73,031	17,000	-76.71%
Total Capital Equipment Expenditures	\$ 380,878	\$ 35,631	\$ 355,597	\$ 150,300	\$ 91,218	\$ 92,150	\$ 92,600	-38.39%
Beginning Fund Balance	\$ 465,557	\$ 279,044	\$ 545,644	\$ 287,905		\$ 337,846	\$ 445,162	
Annual Income / (Loss)	(186,513)	266,600	(257,739)	49,941		107,316	48,200	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	\$ 279,044	\$ 545,644	\$ 287,905	\$ 337,846		\$ 445,162	\$ 493,362	
Ending Fund Balance	\$ 279,044	\$ 545,644	\$ 287,905	\$ 337,846				
Nonspendable	-	-	-	-				
Restricted	-	-	-	-				
Committed	279,044	545,644	287,905	337,846				
Assigned	-	-	-	-				
Unassigned	-	-	-	-				

# Fund 701 - Capital Fund Revenues Capital Fund

Account Name		2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Taxes									
41110	General Property Taxes	\$ 181,050	\$ 58,975	\$ 22,946	\$ 146,154	\$ 145,154	\$ 145,154	\$ 138,600	-5.17%
Total Taxes		181,050	58,975	22,946	146,154	145,154	145,154	138,600	-5.17%
Intergovernmental Revenue									
42010	Capital Related Grants	6,105	-	-	-	-	-	-	0.00%
42220	Expenditure Restraint	-	-	50,954	48,912	48,912	48,912	-	-100.00%
Total Intergovernmental Revenue		6,105	-	50,954	48,912	48,912	48,912	-	-100.00%
Other Financing Sources:									
48220	Interest Income	7,209	1,755	201	175	967	400	2,200	1157.14%
49100	Debt Proceeds	-	250,000	-	-	-	-	-	0.00%
49101	Transfer from other funds	-	-	-	-	-	-	-	0.00%
49102	Sale of Village Equipment	-	-	23,757	5,000	5,000	5,000	-	-100.00%
49200	Miscellaneous Revenue	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources		7,209	251,755	23,959	5,175	5,967	5,400	2,200	-57.49%
<b>Total Capital Fund Revenue</b>		<b>\$ 194,364</b>	<b>\$ 310,730</b>	<b>\$ 97,859</b>	<b>\$ 200,241</b>	<b>\$ 200,034</b>	<b>\$ 199,466</b>	<b>\$ 140,800</b>	<b>-29.68%</b>



## Capital Fund Expenditures

### Capital Purchases

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Village Hall - Capital								
70300-50725 Technology Upgrades	\$ 17,390	\$ 2,104	\$ 4,201	\$ -	\$ -	\$ -	\$ 8,350	100.00%
70300-50726 Election Equipment	-	-	-	-	-	-	-	0.00%
70300-50729 Strategic Plan Update	4,700	-	-	-	-	-	-	0.00%
70300-50730 Entryway and Wayfinding Signage	-	-	-	-	-	-	-	0.00%
70300-50743 Public Art (Décor, Banners, Mural)	-	7,345	3,796	-	-	-	-	0.00%
70300-50744 Village Hall Facility Upgrades	-	8,150	1,300	57,500	10,163	10,163	2,250	-96.09%
Total Village Hall - Capital	22,090	17,599	9,297	57,500	10,163	10,163	10,600	-81.57%
Public Safety - Capital								
70100-50711 Replacement Squad	\$ 31,699	\$ -	\$ 36,990	\$ -	\$ -	\$ -	\$ 50,000	100.00%
70100-50712 Squad Change Over	11,797	-	15,743	-	-	-	15,000	100.00%
70100-50725 Technology Upgrades	-	4,328	25,264	19,800	10,286	5,397	-	-100.00%
70100-50726 Misc. Capital - Police	2,995	-	-	-	3,559	3,559	-	0.00%
70100-50727 Fire Department Ambulance	-	-	250,000	-	-	-	-	0.00%
Total Public Safety - Capital	46,490	4,328	327,996	19,800	13,845	8,956	65,000	228.28%

Capital Fund Expenditures  
Capital Purchases (cont.)

		2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
DPW									
70200-50736	Misc. Capital	\$ -	\$ 8,595	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
70200-50742	DPW Equipment	25,488	-	11,099	66,000	66,031	66,031	-	-100.00%
70200-50739	DPW Facility Improvements	-	-	129	-	-	-	-	0.00%
70200-50740	Emerald Ash Borer Management	10,737	5,108	7,075	7,000	1,180	7,000	17,000	142.86%
70200-50738	Community Building Upgrades	276,072	-	-	-	-	-	-	0.00%
Total DPW - Capital		312,297	13,703	18,303	73,000	67,211	73,031	17,000	-76.71%
<b>Total Capital Fund Expenditures</b>		<b>\$ 380,878</b>	<b>\$ 35,631</b>	<b>\$ 355,597</b>	<b>\$ 150,300</b>	<b>\$ 91,218</b>	<b>\$ 92,150</b>	<b>\$ 92,600</b>	-38.39%

## Future Capital Fund Expenditures Plan

### Capital Purchases

Capital Project Requests		Fund Allocation %				Fund Allocation \$				Budget Year				
	Estimate	Capital	Water	Sewer	Storm	Capital	Water	Sewer	Storm	2024	2025	2026	2027	2028
<b>Police Department</b>														
Technology Upgrades	\$ 5,000	100%	0%	0%	0%	\$ 5,000	\$ -	\$ -	\$ -	X		X		X
Squad Computers	\$ 7,500	100%	0%	0%	0%	\$ 7,500	\$ -	\$ -	\$ -			X		
Squad Car + Changeover	\$ 60,000	100%	0%	0%	0%	\$ 60,000	\$ -	\$ -	\$ -		X		X	
Handguns	\$ 13,200	100%	0%	0%	0%	\$ 13,200	\$ -	\$ -	\$ -	X				
Total Future Capital Expenditures	\$ 65,000					\$ 65,000								
<b>Admin Department</b>														
Administrative Office Computers	\$ 3,000	45%	20%	20%	15%	\$ 1,350	\$ 600	\$ 600	\$ 450	X		X		X
Entryway and Way-Finding Signs	\$ 35,000	100%	0%	0%	0%	\$ 35,000	\$ -	\$ -	\$ -	X				
Total Future Capital Expenditures	\$ 38,000					\$ 36,350	\$ 600	\$ 600	\$ 450					
<b>Public Works Department</b>														
Dump Truck	\$ 170,000	25%	25%	25%	25%	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	X				
Total Future Capital Expenditures	\$ 170,000					\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500					



2023

CAPITAL REQUESTS

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## CAPITAL REQUEST: VILLAGE WEBSITE



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administrative	\$9,000	\$9,000 (100%)	\$0	\$0	\$0

### Request Description:

This request is to upgrade the existing Village website using the Revise government website platform. This upgrade will be able to allow staff to more easily update the website and provide greater services to residents online.

**Long Term Financial Impact:** The website will have ongoing hosting costs and will need an upgrade in 7-10 years.

## CAPITAL REQUEST: TECHNOLOGY UPGRADES – COMPUTERS



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administrative	\$3,000	\$1,350 (45%)	\$600 (20%)	\$600 (20%)	\$450 (15%)

### Request Description:

This is for one computer in the administrative office.

**Long Term Financial Impact:** This equipment will need to be replaced in 5 years, depending on the advancement of technology.

## CAPITAL REQUEST: MARKED POLICE SQUAD



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Police	\$65,000	\$65,000 (100%)	\$0	\$0	\$0

### **Request Description:**

This request is to purchase a Ford Explorer Police Interceptor. This request includes the equipment to outfit the squad car.

**Long Term Financial Impact:** This equipment replacement will be required in 4 years.

## CAPITAL REQUEST: EAB MANAGEMENT PROGRAM



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Public Works	\$17,000	\$17,000 (100%)	\$0	\$0	\$0

### **Request Description:**

This request is to continue the Village's EAB Management Program. This request includes replacement trees, stump grinder rental, and metal tree grates for replacement trees on Hampton Ave.

**Long Term Financial Impact:** There is no long-term financial impact.

### **Department Description**

The Butler Water Utility is a self-financing enterprise owned by the Village of Butler and regulated by the Public Service Commission of Wisconsin (PSC). The Village of Butler owns and maintains the water distribution system within its municipal boundaries. Butler purchases water from the City of Milwaukee. Revenue is generated through fees based on consumption and meter connection to the system.

*Rates:* Water Utility rates are determined by the Wisconsin Public Service Commission (PSC). Water rates were approved in mid-2022.

### **Services**

- The Water Utility provides water service to approximately 800 residential and commercial customers within the Village;
- Maintenance of approximately 13 miles of water main ranging in size from 6-12" in diameter;
- Meter reading and meter maintenance/upgrades;
- Testing and operating of hydrants and valves meeting regulatory standards;
- Billing of customers on a quarterly basis;
- Routine drinking water sampling performed by Public Works staff.

### **2023 Goals**

- Evaluate infrastructure improvement needs and incorporate those into planned road construction projects.
- Repair main breaks.
- Continue to monitor safety, security, and quality of water supply.
- Install 150 new electronic end points in homes and business.
- Complete SCADA panel upgrade.

### **Budget Impact & Changes**

- Capital allocations included for larger capital projects.
- SCADA panel upgrade to be paid with for ARPA funds.



## Utility Staffing Allocation

<u>Position</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Village Administrator	20%	20%	20%	25%	25%	25%
Finance Manager	20%	20%	20%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%	10%
Public Works Supervisor	25%	25%	25%	25%	25%	25%
Public Works Service Technicians (3)	25%	25%	25%	25%	25%	25%
Seasonal	5%	5%	5%	0%	0%	0%

Fund 200 - Water Utility Fund  
Summary of Revenues & Expenses

**Summary of Revenues**

Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Water Utility Revenue	\$ 488,110	\$ 519,737	\$ 529,910	\$ 515,000	\$ 221,378	\$ 548,992	\$ 734,945	42.71%
Total Water Operating Revenue	488,110	519,737	529,910	515,000	221,378	548,992	734,945	42.71%

**Summary of Expenses**

Department	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Wages & Benefits	\$ 102,296	\$ 106,282	\$ 144,456	\$ 142,637	\$ 97,878	\$ 148,812	\$ 151,776	6.41%
Administrative & General Expenses	268,296	303,675	284,588	277,740	170,116	236,134	299,407	7.80%
Maintenance Expenses	74,150	238,817	78,721	75,000	65,223	74,995	74,000	-1.33%
Debt Service	44,775	141,962	130,004	94,988	80,769	95,769	122,863	29.35%
Capital Expenses	147,000	2,359	6,898	35,500	33,015	35,500	3,600	-89.86%
Total Water Operating Expenses	636,517	793,095	644,573	625,865	447,001	591,210	651,645	4.12%
Net Position - Beginnig of Year	\$ 1,784,630	\$ 1,729,714	\$ 1,507,303	\$ 1,392,640		\$ 1,392,640	\$ 1,350,422	
Change in Net Position	(54,916)	(223,060)	(114,663)	(110,865)		(42,218)	83,300	
Net Position - End of Year	\$ 1,729,714	\$ 1,507,303	\$ 1,392,640	\$ 1,170,911		\$ 1,350,422	\$ 1,433,722	
Total Net Position	\$ 1,729,714	\$ 1,507,303	\$ 1,392,640	\$ 1,400,842		\$ 1,350,422	\$ 1,433,722	
Net investment in capital assets	957,443	1,041,648	-	-		-	-	
Restricted for equipment replacement	-	-	-	-		-	-	
Restricted for pensions	-	13,847	-	-		-	-	
Unrestricted	772,271	451,159	-	-		-	-	

## Fund 200 - Water Utility Fund

### Revenue Summary

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Water Utility Revenue								
44611 Water Sales - Residential	\$ 113,269	\$ 137,744	\$ 130,704	\$ 130,000	\$ 65,725	\$ 130,188	\$ 187,218	43.24% x
44612 Water Sales - Commercial	106,144	101,556	107,606	100,000	53,650	110,587	145,069	34.81% x
44613 Water Sales - Industrial	112,960	130,707	134,707	128,000	73,311	151,517	192,768	43.10% x
44640 Water Sales - Public Authority	708	748	766	800	384	800	1,025	33.74% x
44630 Public Fire Protection	130,280	127,818	127,857	136,100	18,061	136,000	189,015	47.83% x
44620 Private Fire Protection	22,560	19,008	19,008	19,500	9,504	19,000	19,000	-0.04%
44700 Penalties & Late Charges	1,715	84	-	-	-	-	-	0.00%
44710 Misc Service Revenue	300	1,933	9,186	500	704	800	700	-92.38%
44190 Interest Income	175	139	74	100	38	100	150	102.02%
44720 Rents from Water Services	-	-	-	-	-	-	-	0.00%
44430 Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Water Utility Revenue	<u>488,110</u>	<u>519,737</u>	<u>529,910</u>	<u>515,000</u>	<u>221,378</u>	<u>548,992</u>	<u>734,945</u>	38.69%

**X = Rates increased in late 2022 per the PSC's approve rate application**

## Fund 200 - Water Utility Fund

### Expense Summary

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Wages & Benefits								
60000-50920 Administrative & General Salaries	\$ 29,244	\$ 30,192	\$ 38,253	\$ 38,359	\$ 23,615	\$ 35,422	\$ 45,034	17.40% (1)
60000-50110 DPW Labor	42,224	42,745	58,717	52,954	44,277	67,000	54,535	2.99% (1)
60000-50120 FICA	146	143	7,068	8,129	4,940	7,409	9,006	10.78% (1)
60000-50121 Health Insurance Premium	18,662	22,411	28,485	32,504	18,997	28,495	31,761	-2.29%
60000-50122 Health Insurance Deductible	100	708	725	1,325	884	1,325	1,350	1.89% (1)
60000-50123 Retirement Contribution	10,511	5,356	6,194	6,737	4,422	6,632	7,498	11.30% (1)
60000-50124 Group Life Insurance	194	199	198	198	125	188	163	-17.93%
60000-50125 Disability Insurance Premium	388	399	450	455	244	366	455	0.00%
60000-50128 Uniform Allowance	281	281	344	375	375	375	375	0.00%
60000-50999 GASB 75 Expense	546	1,549	4,023	1,600	-	1,600	1,600	0.00%
Total Wages & Employee Benefits	102,296	106,282	144,456	142,637	97,878	148,812	151,776	6.41%
Administrative & General Expenses								
60001-50126 Travel/Training/Meetings	\$ 1,708	\$ 285	\$ 690	\$ 2,110	\$ 1,170	\$ 2,200	\$ 2,130	0.94%
60001-50127 Membership Dues	184	171	242	234	1,077	1,077	414	76.92% (2)
60001-50131 Software support	1,634	3,759	1,643	1,700	128	1,700	1,825	7.35%
60001-50132 Printing/Publishing/Advertising	600	732	373	675	196	500	750	11.11%
60001-50133 Bank/Investment Fees	750	1,471	1,077	750	560	750	750	0.00% (2)
60001-50134 Utilities	24,000	23,233	25,540	24,000	24,425	25,000	24,000	0.00%
60001-50135 Telephone/Internet	936	620	708	1,140	746	1,400	1,155	1.32%
60001-50136 Office Supplies	450	1,173	875	750	574	750	900	20.00% (2)
60001-50137 Postage	375	1,651	1,205	1,209	1,058	1,500	2,050	69.56% (2)
60001-50138 Equipment/Copier Maintenance	450	129	63	105	11	25	75	-28.57%
60001-50139 Building Maintenance	1,950	2,165	3,100	2,700	2,061	2,700	3,000	11.11% (2)
60001-50144 Vehicle Maintenance	1,950	2,080	2,623	2,600	2,383	2,600	3,200	23.08% (2)
60001-50146 Gas & Oil	2,000	1,638	3,590	3,000	2,950	3,300	3,800	26.67% (2)
60001-50150 Licensing & Testing	60	-	111	60	-	60	60	0.00%
60001-50152 Locating Costs	167	454	469	333	276	350	333	0.00%
60001-50158 Garage Tools	150	68	203	300	493	500	300	0.00%
60001-50181 Insurance	15,173	14,441	17,362	16,038	12,282	12,282	16,630	3.69%
60001-50202 Employee Assistance Program	-	280	280	240	210	240	240	0.00%
60001-50408 PSC Annual Assessment	5,500	6,097	609	6,100	-	6,100	6,100	0.00%
60001-50410 Tax Equivalent	38,000	47,860	47,291	48,000	-	18,000	48,000	0.00%
60001-50601 Purchased Water from MWW	159,000	174,545	166,512	150,000	99,013	148,000	170,000	13.33% (2)
60001-50922 Contract/Consulting Services	4,290	7,661	1,139	5,764	5,046	5,500	3,764	-34.70% (2)
60001-50923 Auditing	8,970	13,162	8,884	9,932	15,456	1,600	9,932	0.00%
Total Administrative & General Expenses	268,296	303,675	284,588	277,740	170,116	236,134	299,407	7.80%

## Fund 200 - Water Utility Fund Expense Summary (cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
<b>Maintenance Expenses</b>								
60002-50605 Maintenance of Structures/Facilities	\$ 33,150	\$ 194,242	\$ 30,628	\$ 35,000	\$ 32,692	\$ 35,000	\$ 35,000	0.00%
60002-50651 Maintenance of Distribution Mains	15,000	27,078	46,424	20,000	16,832	20,000	20,000	0.00%
60002-50652 Maintenance of Services	2,000	16,265	1,134	2,000	32	1,000	1,000	-50.00%
60002-50653 Maintenance of Meters	20,000	390	-	16,000	12,695	16,000	16,000	0.00%
60002-50654 Maintenance of Hydrants	2,500	239	262	1,000	1,995	1,995	1,000	0.00%
60002-50930 Miscellaneous Maintenance	1,500	604	274	1,000	977	1,000	1,000	0.00%
Total Maintenance Expenses	74,150	238,817	78,721	75,000	65,223	74,995	74,000	-1.33%
<b>Debt Service</b>								
60003-50426 Principal Expense	\$ 25,000	\$ 45,000	\$ 30,516	\$ 65,000	\$ 50,000	\$ 65,000	\$ 80,000	23.08%
60003-50428 Amortization & Depreciation	-	58,339	57,117	-	-	-	-	0.00%
60003-50427 Interest Expense	19,775	38,623	42,371	29,988	30,769	30,769	42,863	42.93%
Total Debt Service	44,775	141,962	130,004	94,988	80,769	95,769	122,863	29.35%
<b>Capital Projects</b>								
60004-50365 Capital Projects	147,000	2,359	6,898	35,500	33,015	35,500	3,600	-89.86% (3)
Total Capital Projects Expenses	147,000	2,359	6,898	35,500	33,015	35,500	3,600	-89.86%
<b>Total Water Utility Expenses</b>	<b>\$ 636,517</b>	<b>\$ 793,095</b>	<b>\$ 644,667</b>	<b>\$ 625,865</b>	<b>\$ 447,001</b>	<b>\$ 591,210</b>	<b>\$ 651,645</b>	<b>4.12%</b>

### Significant Variances Explanation:

- (1) Wage and benefit increases
- (2) Changes due to anticipated cost of services in 2023
- (3) Allocations for capital purchases

### **Department Description**

The Sewer Utility accounts for the costs associated with the Village's collection and conveyance of wastewater from utility users. Wastewater is conveyed via underground laterals and mains downstream to the municipal interceptor sewer system operated and owned by Butler, and flows into systems operated by Milwaukee Metropolitan Sewage District (MMSD). The Sewer Utility is used to maintain the Village's sewer infrastructure system as well as the treatment costs paid to MMSD. Revenue is generated through user fees based on water consumption and connection to the sanitary sewer system.

*Rates:* There is no rate increase for 2023.

### **Services**

- Maintain approximately 13 miles of sanitary sewer pipe;
- Perform spot repairs, manhole repairs and chimney replacement;
- Cleaning of sanitary sewer mains.

### **2023 Goals**

- Jet ½ of Village mains on another year rotation.

### **Budget Impact/Changes**

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Significant decrease in pass through charges from MMSD for ERC Midwest due to discharge amounts into system. The charges are passed through to ERC from the Village.
- Includes a capital contribution for various capital purchases, including the Road Construction Project, Televising, and Village Hall technology upgrades.

## Utility Staffing Allocation

<u>Position</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Village Administrator	20%	20%	20%	25%	25%	25%
Finance Manager	20%	20%	20%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%	10%
Public Works Supervisor	25%	25%	25%	25%	25%	25%
Public Works Service Technicians (3)	25%	25%	25%	25%	25%	25%
Seasonal	5%	5%	5%	0%	0%	0%

Fund 300 - Sewer Utility Fund  
Summary of Operating Revenues & Expenses

**Summary of Revenues**

Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	6/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Sewer Utility Revenue	\$ 1,093,757	\$ 1,159,618	\$ 991,245	\$ 1,292,555	\$ 464,494	\$ 1,293,255	\$ 1,135,367	-12.16%
Total Sewer Operating Revenue	<u>1,093,757</u>	<u>1,159,618</u>	<u>991,245</u>	<u>1,292,555</u>	<u>464,494</u>	<u>1,293,255</u>	<u>1,135,367</u>	-12.16%

**Summary of Expenses**

Department	2019 Actual	2020 Actual	2021 Actual	2022 Budget	6/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Wages & Benefits	\$ 100,677	\$ 104,821	\$ 136,958	\$ 141,556	\$ 94,565	\$ 145,107	\$ 150,852	6.57%
Administrative & General Expenses	45,214	79,377	80,620	64,964	35,446	68,221	67,516	3.93%
Maintenance Expenses	743,259	886,209	708,931	900,555	456,803	885,555	713,367	-20.79%
Debt Service	-	-	-	-	-	-	-	0.00%
Capital Projects	107,425	44,199	9,874	110,883	80,040	110,883	3,600	-96.75%
Contingency and Transfers	-	-	-	-	-	-	-	0.00%
Total Sewer Operating Expenses	<u>996,575</u>	<u>1,114,607</u>	<u>936,383</u>	<u>1,217,958</u>	<u>666,855</u>	<u>1,209,766</u>	<u>935,335</u>	-23.20%
Net Position - Beginnig of Year	\$ 1,059,493	\$ 1,053,630	\$ 1,098,641	\$ 1,153,503		\$ 1,153,503	\$ 1,236,992	
Change in Net Position	(5,863)	45,011	54,862	-		83,489	200,032	
Net Position - End of Year	<u>\$ 1,053,630</u>	<u>\$ 1,098,641</u>	<u>\$ 1,153,503</u>	<u>\$ 1,153,503</u>		<u>\$ 1,236,992</u>	<u>\$ 1,437,025</u>	
Total Net Position	<u>\$ 1,053,630</u>	<u>\$ 1,098,641</u>	<u>\$ 1,153,503</u>	<u>\$ 1,153,503</u>		<u>\$ 1,236,992</u>	<u>\$ 1,437,025</u>	
Net investment in capital assets	366,132	358,973	-	-		-	-	
Restricted for equipment replacement	47,799	13,335	-	-		-	-	
Restricted for pensions	-	48,036	-	-		-	-	
Unrestricted	639,699	679,297	-	-		-	-	



## Fund 300 - Sewer Utility Fund

### Revenue Summary

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Sewer Utility Revenue								
40300 Metered Local Usage	\$ 503,751	\$ 467,216	\$ 465,168	\$ 440,000	\$ 246,654	\$ 440,000	\$ 465,000	-0.04% x
40305 MMSD Cost Recovery	580,533	689,908	525,744	852,055	216,747	852,055	668,867	27.22%
40310 Interest Income	9,473	2,093	333	500	1,093	1,200	1,500	350.73%
40320 Miscellaneous revenue	-	401	-	-	-	-	-	0.00%
40330 Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Sewer Utility Revenue	<u>1,093,757</u>	<u>1,159,618</u>	<u>991,245</u>	<u>1,292,555</u>	<u>464,494</u>	<u>1,293,255</u>	<u>1,135,367</u>	14.54%

**X = 0% rate increase for 2023**

## Fund 300 - Sewer Utility Fund

### Expense Summary

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
<b>Wages &amp; Benefits</b>								
30000-50110 Salary & Wages	\$ 69,910	\$ 70,233	\$ 91,668	\$ 90,532	\$ 65,186	\$ 94,000	\$ 98,763	9.09% (1)
30000-50120 FICA	5,492	5,512	6,679	8,129	4,732	8,200	9,006	10.78% (1)
30000-50121 Health Insurance Premium	18,982	21,157	27,253	32,504	18,784	32,504	31,761	-2.29% (1)
30000-50122 Health Insurance Deductible	925	708	725	1,325	884	1,325	1,350	1.89%
30000-50123 Retirement Contribution	4,551	5,062	5,933	6,737	4,237	6,750	7,698	14.26% (1)
30000-50124 Group Life Insurance	175	189	189	198	124	198	144	-27.22%
30000-50125 Disability Insurance Premium	361	399	450	455	244	455	455	0.00%
30000-50128 Uniform Allowance	281	281	344	375	375	375	375	0.00%
30000-50999 GASB 75 Expense	-	1,280	3,717	1,300	-	1,300	1,300	0.00%
Total Wages & Employee Benefits	100,677	104,821	136,958	141,556	94,565	145,107	150,852	6.57%
<b>Administrative &amp; General Expenses</b>								
30001-50126 Travel/Training/Meetings	1,208	285	505	1,610	944	1,200	1,630	1.24% (2)
30001-50127 Membership Dues	184	169	242	234	592	592	414	76.92% (2)
30001-50131 Software Support	1,000	1,989	628	1,634	12	1,700	1,759	7.65% (2)
30001-50132 Printing/Publishing/Copies	400	574	315	450	171	700	500	11.11% (2)
30001-50133 Bank/Investment Fees	1,400	808	1,073	750	560	750	750	0.00%
30001-50134 Utilities	1,300	981	1,114	1,400	752	1,400	1,400	0.00%
30001-50135 Telephone/Internet	736	381	452	1,140	568	1,200	1,155	1.32%
30001-50136 Office Supplies	300	764	583	750	376	800	900	20.00%
30001-50137 Postage	375	1,308	1,205	1,802	558	1,500	2,050	13.78%
30001-50138 Equipment/Copier Maintenance	300	160	175	105	81	100	75	-28.57%
30001-50139 Building Maintenance	1,300	1,481	2,246	2,700	1,927	2,700	3,000	11.11% (2)
30001-50144 Vehicle Maintenance	1,300	834	1,965	1,950	1,761	2,000	2,400	23.08% (2)
30001-50146 Gas & Oil	1,000	1,092	2,692	2,250	2,213	2,800	2,850	26.67% (2)
30001-50150 Licensing and Testing	60	-	65	60	-	60	60	0.00%
30001-50152 Locating Costs (Digger Hotline)	167	500	478	333	276	350	333	0.00%
30001-50158 Garage Tools	150	70	203	300	493	600	300	0.00%
30001-50202 Employee Assistance Program	-	280	280	240	210	240	240	0.00%
30001-50412 Insurance	11,379	10,913	13,021	12,029	9,212	12,029	12,472	3.69%
30001-50428 Depreciation/Amortization	15,000	19,669	19,669	20,000	-	20,000	20,000	0.00%
30001-50922 Contract/Consulting Services	1,790	28,081	27,898	8,734	11,102	12,500	8,734	0.00%
30001-50923 Auditing	5,865	9,037	5,809	6,494	3,641	5,000	6,494	0.00%
Total Administrative & General Expenses	45,214	79,377	80,620	64,964	35,446	68,221	67,516	3.93%

## Fund 300 - Sewer Utility Fund Expense Summary (cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
<b>Maintenance Expenses</b>								
30002-50409 Metering Expense	\$ 9,000	\$ 1,296	\$ 8,442	\$ 9,000	\$ -	\$ 2,500	\$ 5,000	-44.44%
30002-50414 MMSD - Capital	339,922	137,025	287,374	287,634	-	287,634	278,614	-3.14%
30002-50416 MMSD - O&M	361,337	699,571	378,475	564,421	430,803	564,421	390,253	-30.86% (3)
30002-50423 Materials & supplies	30,000	27,023	26,000	30,000	26,000	26,000	30,000	0.00%
30002-50425 Rehab and Replacement	3,000	21,295	8,640	9,500	-	5,000	9,500	0.00%
Total Maintenance Expenses	743,259	886,209	708,931	900,555	456,803	885,555	713,367	-20.79%
<b>Debt Service</b>								
30003-50415 Principal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
30003-50427 Interest Expense	-	-	-	-	-	-	-	0.00%
Total Debt Service Expenses	-	-	-	-	-	-	-	0.00%
<b>Capital Projects</b>								
30004-50365 Capital Projects	\$ 107,425	\$ 44,199	\$ 9,874	\$ 110,883	\$ 80,040	\$ 110,883	\$ 3,600	-96.75% (4)
Total Capital Projects Expenses	107,425	44,199	9,874	110,883	80,040	110,883	3,600	-96.75%
<b>Contingency and Transfers</b>								
30005-50130 Contingency and Transfers	\$ -	\$ -	\$ -	\$ 74,597	\$ -	\$ -	\$ 75,000	0.54%
Total Contingency and Transfers	-	-	-	74,597	-	-	75,000	0.54%
<b>Total Sewer Expenses</b>	<b>\$ 996,575</b>	<b>\$ 1,114,607</b>	<b>\$ 936,383</b>	<b>\$ 1,292,555</b>	<b>\$ 666,855</b>	<b>\$ 1,209,766</b>	<b>\$ 1,010,335</b>	<b>-21.83%</b>

### Significant Variances Explanation:

- (1) Wage and benefit increases in 2023
- (2) Changes due to anticipated cost of services in 2023
- (3) Decrease due to anticipated distrage from ERC Midwest. This is a pass through cost.
- (4) Allocations for capital purchases

### **Department Description**

The Stormwater utility pays for the cost of owning, maintaining, and constructing the Village's stormwater management system. Stormwater is considered runoff from impervious surfaces during weather related events.

*Rates:* There is no rate increase for 2023.

### **Services**

- Maintain approximately 13 miles of stormwater utility pipe;
- Perform spot repairs, manhole repairs and chimney replacement;
- Inlet and catch basin replacement.

### **2023 Goals**

- Regular maintenance of inlets to avoid backups into the ROW.
- Explore means to reduce stormwater flow through green practices.

### **Budget Impact & Changes**

- The Stormwater Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Includes a capital contribution for various capital purchases.

## Utility Staffing Allocation

<u>Position</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Village Administrator	15%	15%	15%	15%	15%	15%
Finance Manager	15%	15%	15%	15%	15%	15%
Deputy Clerk	10%	10%	10%	10%	10%	10%
Public Works Supervisor	25%	25%	25%	25%	25%	25%
Public Works Service Technicians (2)	25%	25%	25%	25%	25%	25%
Seasonal	5%	5%	5%	0%	0%	0%

Fund 400 - Stormwater Utility Fund  
Summary of Operating Revenues & Expenses

**Summary of Revenues**

Source	2019 Actual	2020 Actual	2021 Budget	2022 Budget	6/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Stormwater Utility Revenue	\$ 275,311	\$ 285,678	\$ 284,139	\$ 328,257	\$ 187,968	\$ 328,957	\$ 363,000	10.58%
Total Stormwater Operating Revenue	275,311	279,033	284,139	328,257	187,968	328,957	363,000	10.58%

**Summary of Expenses**

Department	2019 Actual	2020 Actual	2021 Budget	2022 Budget	6/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Wages & Benefits	\$ 88,183	\$ 93,754	\$ 118,861	\$ 122,639	\$ 83,212	\$ 127,345	\$ 129,984	5.99%
Administrative & General Expenses	23,525	83,770	46,056	82,117	36,532	78,596	84,153	2.48%
Maintenance Expenses	99,700	49,849	52,900	123,500	91,585	117,500	116,200	-5.91%
Debt & Capital Related Expenses	92,988	94,200	40,600	-	-	-	21,696	100.00%
Total Stormwater Operating Expenses	304,396	321,572	258,417	328,257	211,329	323,441	352,033	7.24%
Net Position - Beginnig of Year	\$ 2,163,828	\$ 2,177,602	\$ 2,231,707	\$ 2,257,429		\$ 2,257,429	\$ 2,262,945	
Change in Net Position	13,774	54,105	25,722	-		5,516	10,967	
Net Position - End of Year	\$ 2,177,602	\$ 2,231,707	\$ 2,257,429	\$ 2,257,429		\$ 2,262,945	\$ 2,273,912	
Total Net Position	\$ 2,177,602	\$ 2,231,707	\$ 2,257,429	\$ 2,338,351		\$ 2,262,945	\$ 2,273,912	
Net investment in capital assets	2,031,572	2,237,202	-	-		-	-	
Restricted for equipment replacement	-	-	-	-		-	-	
Restricted for pensions	-	12,036	-	-		-	-	
Unrestricted	146,030	(17,531)	-	-		-	-	

## Fund 400 - Stormwater Utility Fund

### Revenue Summary

Account Name		2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Stormwater Utility Revenue									
43305	Stormwater Fees	\$ 268,905	\$ 283,783	\$ 283,920	\$ 327,957	\$ 187,103	\$ 327,957	\$ 362,000	27.50% x
43405	Interest Income	6,406	1,611	219	300	865	1,000	1,000	356.41%
43505	Miscellaneous Revenue	-	284	-	-	-	-	-	0.00%
43600	Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Stormwater Utility Revenue		<u>275,311</u>	<u>285,678</u>	<u>284,139</u>	<u>328,257</u>	<u>187,968</u>	<u>328,957</u>	<u>363,000</u>	27.75%

**X = 0% rate increase for 2023**

## Fund 400 - Stormwater Utility Fund

### Expense Summary

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Wages & Benefits								
40004-50110 Salary & Wages	\$ 60,008	\$ 63,144	\$ 79,398	\$ 77,767	\$ 57,157	\$ 80,523	\$ 83,946	7.94% (1)
40004-50120 FICA	4,976	4,956	5,740	7,153	4,161	7,700	7,872	10.05% (1)
40004-50121 Health Insurance Premium	17,470	18,950	23,856	28,673	16,673	28,673	28,313	-1.26%
40004-50122 Health Insurance Deductible	850	594	557	1,175	790	2,286	1,225	4.26% (1)
40004-50123 Retirement Contribution	4,108	4,586	5,136	5,907	3,715	6,200	6,690	13.25% (1)
40004-50124 Group Life Insurance	161	175	170	180	116	180	155	-13.99%
40004-50125 Disability Insurance Premium	330	364	415	408	226	408	408	0.00%
40004-50128 Uniform Allowance	281	281	344	375	375	375	375	0.00%
40004-50999 GASB 75 Expense	-	704	3,244	1,000	-	1,000	1,000	0.00%
Total Wages & Employee Benefits	88,183	93,754	118,861	122,639	83,212	127,345	129,984	5.99%
Administrative & General Expenses								
40001-50126 Travel/Training/Meetings	\$ 1,108	\$ 283	\$ 354	\$ 1,162	\$ 680	\$ 1,100	\$ 1,239	6.60%
40001-50127 Membership Dues	164	161	174	166	496	496	311	87.61% (2)
40001-50131 Software support	1,000	1,104	121	1,000	-	1,000	1,125	12.50% (2)
40001-50132 Printing/Publishing/Copies	400	513	309	450	165	500	500	11.11% (2)
40001-50133 Bank/Investment Fees	750	666	816	750	375	750	750	0.00%
40001-50134 Utilities	1,300	905	1,011	1,300	709	1,200	1,300	0.00%
40001-50135 Telephone/Internet	536	300	340	690	340	700	705	2.17%
40001-50136 Office Supplies	150	530	292	250	188	300	300	20.00% (2)
40001-50137 Postage	375	1,310	1,205	1,802	558	1,700	2,050	13.78% (2)
40001-50138 Equipment/Copier Maintenance	150	43	21	35	4	20	25	-28.57%
40001-50139 Building Maintenance	650	737	1,033	900	687	900	1,000	11.11% (2)
40001-50144 Vehicle Maintenance	1,300	834	1,320	1,950	1,626	1,900	2,400	23.08% (2)
40001-50146 Gas & Oil	1,000	589	2,692	2,250	2,213	2,900	2,850	26.67% (2)
40001-50150 Licensing & Testing	60	-	65	60	-	60	60	0.00%
40001-50152 Locating Costs (Digger Hotline)	167	454	489	333	277	350	333	0.00%
40001-50158 Garage Tools	150	70	203	300	493	600	300	0.00%
40001-50202 Employee Assitance Program	-	140	140	120	105	120	120	0.00%
40001-50412 Insurance	6,610	10,748	13,021	7,402	9,212	9,500	7,588	2.51%
40001-50830 Contingency	-	-	-	-	-	-	-	0.00%
40001-50922 Contract/Consulting Services	1,790	8,884	17,256	6,704	14,766	1,500	6,704	0.00%
40001-50923 Auditing	5,865	9,037	5,809	6,494	3,641	5,000	6,494	0.00%
40001-50403 Depreciation and Amortization	-	46,462	(614)	48,000	-	48,000	48,000	0.00%
Total Administrative & General Expenses	23,525	83,770	46,056	82,117	36,532	78,596	84,153	2.48%



## Stormwater Utility Fund Expense Summary (cont.)

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	8/31/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Maintenance Expenses								
40002-50138 Equipment Maintenance	\$ 26,000	\$ 26,000	\$ 26,027	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	0.00%
40002-50365 Capital Projects & Purchases	67,700	12,957	25,860	90,500	65,335	90,500	83,200	-8.07% (3)
40002-50417 Stormwater Abatement	6,000	10,892	1,013	7,000	250	1,000	7,000	0.00%
Total Maintenance Expenses	99,700	49,849	52,900	123,500	91,585	117,500	116,200	-5.91%
Debt Service								
40003-50415 Principal Expense	\$ 85,000	\$ 90,000	\$ 47,730	\$ -	\$ -	\$ -	\$ 20,000	100.00%
40003-50427 Interest Expense	7,988	4,200	9,056	-	-	-	1,696	100.00%
Total Debt Service	92,988	94,200	40,600	-	-	-	21,696	100.00%
<b>Total Stormwater Utility Expenses</b>	<b>\$ 304,396</b>	<b>\$ 321,572</b>	<b>\$ 258,417</b>	<b>\$ 328,257</b>	<b>\$ 211,329</b>	<b>\$ 323,441</b>	<b>\$ 352,033</b>	<b>7.24%</b>

### Significant Variances Explanation:

- (1) Wage and benefit increases in 2023
- (2) Changes due to anticipated cost of services in 2023
- (3) Allocations for capital purchases

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2022



TOTAL FUTURE PAYMENTS - G.O. DEBT			
Year	Principal	Interest	Total
2023	490,289	222,720	713,009
2024	489,498	165,154	654,652
2025	469,715	182,380	652,095
2026	450,207	172,327	622,534
2027	455,709	161,814	617,523
2028	451,220	150,650	601,870
2029	456,742	139,370	596,113
2030	467,274	127,538	594,813
2031	470,000	114,570	584,570
2032	485,000	101,371	586,371
2033	490,000	88,089	578,089
2034	490,000	74,896	564,896
2035	500,000	61,377	561,377
2036	495,000	47,681	542,681
2037	475,000	34,346	509,346
2038	330,000	21,625	351,625
2039	260,000	14,635	274,635
2040	265,000	8,565	273,565
2041	175,000	3,618	178,618
2042	75,000	863	75,863
<b>Totals</b>	<b>8,240,655</b>	<b>1,893,584</b>	<b>10,134,239</b>

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2022



2005 STATE TRUST FUND LOAN			
Year	Principal	Interest	Total
2023	14,506	1,563	16,069
2024	15,265	804	16,069
	<u>29,771</u>	<u>2,367</u>	<u>32,138</u>

\*Levy Funded

Purpose: Refunding old debt

2016A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	45,000	21,525	66,525
2024	45,000	20,175	65,175
2025	45,000	18,825	63,825
2026	50,000	17,400	67,400
2027	50,000	15,900	65,900
2028	50,000	14,400	64,400
2029	55,000	12,825	67,825
2030	55,000	11,175	66,175
2031	55,000	9,525	64,525
2032	60,000	7,800	67,800
2033	60,000	6,000	66,000
2034	65,000	4,125	69,125
2035	65,000	2,175	67,175
2036	40,000	600	40,600
	<u>740,000</u>	<u>162,450</u>	<u>902,450</u>

\* Levy Funded

Purpose: Road reconstruction

# DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2022



2017A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	20,000	10,613	30,613
2024	20,000	10,013	30,013
2025	20,000	9,413	29,413
2026	20,000	8,813	28,813
2027	20,000	8,213	28,213
2028	20,000	7,613	27,613
2029	20,000	7,013	27,013
2030	20,000	6,413	26,413
2031	25,000	5,706	30,706
2032	25,000	4,894	29,894
2033	25,000	4,081	29,081
2034	25,000	3,238	28,238
2035	25,000	2,363	27,363
2036	25,000	1,488	26,488
2037	30,000	525	30,525
	<u>340,000</u>	<u>90,391</u>	<u>430,391</u>

\* Levy Funded

Purpose: Road reconstruction

2017A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	30,000	16,550	46,550
2024	30,000	15,650	45,650
2025	30,000	14,750	44,750
2026	30,000	13,850	43,850
2027	30,000	12,950	42,950
2028	35,000	11,975	46,975
2029	35,000	10,925	45,925
2030	35,000	9,875	44,875
2031	35,000	8,781	43,781
2032	35,000	7,644	42,644
2033	40,000	6,425	46,425
2034	40,000	5,075	45,075
2035	40,000	3,675	43,675
2036	40,000	2,275	42,275
2037	45,000	788	45,788
	<u>530,000</u>	<u>141,188</u>	<u>671,188</u>

\* Water Utility Funded

Purpose: Utility infrastructure upgrade

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2022



2018A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	65,000	29,988	94,988
2024	60,000	28,425	88,425
2025	60,000	26,850	86,850
2026	60,000	25,200	85,200
2027	60,000	23,475	83,475
2028	60,000	21,675	81,675
2029	50,000	20,025	70,025
2030	60,000	18,300	78,300
2031	60,000	16,350	76,350
2032	60,000	14,400	74,400
2033	60,000	12,375	72,375
2034	60,000	10,275	70,275
2035	60,000	8,175	68,175
2036	65,000	5,906	70,906
2037	65,000	3,469	68,469
2038	60,000	1,125	61,125
	<u>965,000</u>	<u>266,005</u>	<u>1,231,005</u>

\* Levy Funded  
Purpose: Road reconstruction

2019A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	40,000	19,450	59,450
2024	40,000	18,600	58,600
2025	40,000	17,700	57,700
2026	40,000	16,800	56,800
2027	40,000	15,750	55,750
2028	45,000	14,475	59,475
2029	45,000	13,125	58,125
2030	45,000	11,775	56,775
2031	45,000	10,425	55,425
2032	45,000	9,075	54,075
2033	45,000	7,725	52,725
2034	50,000	6,300	56,300
2035	50,000	4,800	54,800
2036	50,000	3,300	53,300
2037	45,000	1,875	46,875
2038	40,000	600	40,600
	<u>705,000</u>	<u>171,775</u>	<u>876,775</u>

\* Levy Funded  
Purpose: Road reconstruction

2019A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	20,000	12,913	32,913
2024	20,000	12,488	32,488
2025	20,000	12,038	32,038
2026	25,000	11,531	36,531
2027	25,000	10,875	35,875
2028	25,000	10,125	35,125
2029	25,000	9,375	34,375
2030	30,000	8,550	38,550
2031	30,000	7,650	37,650
2032	35,000	6,675	41,675
2033	35,000	5,625	40,625
2034	35,000	4,575	39,575
2035	35,000	3,525	38,525
2036	35,000	2,475	37,475
2037	35,000	1,425	36,425
2038	30,000	450	30,450
	<u>460,000</u>	<u>120,294</u>	<u>580,294</u>

\* Water Utility Funded  
Purpose: Utility infrastructure upgrade

# DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2022



2020A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	70,000	27,428	97,428
2024	65,000	26,415	91,415
2025	70,000	25,403	95,403
2026	70,000	24,283	94,283
2027	70,000	23,093	93,093
2028	70,000	21,903	91,903
2029	75,000	20,558	95,558
2030	75,000	19,058	94,058
2031	75,000	17,558	92,558
2032	75,000	15,983	90,983
2033	75,000	14,333	89,333
2034	75,000	12,683	87,683
2035	75,000	10,939	85,939
2036	75,000	9,101	84,101
2037	75,000	7,264	82,264
2038	80,000	5,265	85,265
2039	80,000	3,105	83,105
2040	75,000	1,013	76,013
	<u>1,325,000</u>	<u>285,379</u>	<u>1,610,379</u>

\* Levy Funded

Purpose: Road reconstruction

2020B G.O. Promissory Note			
Year	Principal	Interest	Total
2023	23,760	4,057	27,817
2024	24,233	3,584	27,817
2025	24,715	3,102	27,817
2026	25,207	2,610	27,817
2027	25,709	2,108	27,817
2028	26,220	1,597	27,817
2029	26,742	1,075	27,817
2030	27,274	543	27,817
	<u>203,861</u>	<u>18,675</u>	<u>222,537</u>

\* Levy Funded

Purpose: Fire Department Ambulance

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2022



2021A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	70,000	15,600	85,600
2024	50,000	14,400	64,400
2025	35,000	13,550	48,550
2026	35,000	12,850	47,850
2027	40,000	12,100	52,100
2028	35,000	11,350	46,350
2029	40,000	10,600	50,600
2030	30,000	9,900	39,900
2031	40,000	9,200	49,200
2032	40,000	8,400	48,400
2033	40,000	7,600	47,600
2034	30,000	6,900	36,900
2035	40,000	6,200	46,200
2036	50,000	5,300	55,300
2037	50,000	4,300	54,300
2038	50,000	3,300	53,300
2039	50,000	2,300	52,300
2040	50,000	1,300	51,300
2041	40,000	400	40,400
	<u>815,000</u>	<u>155,550</u>	<u>970,550</u>

\* Levy Funded

Purpose: Road reconstruction

2021A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	30,000	13,400	43,400
2024	30,000	12,800	42,800
2025	35,000	12,150	47,150
2026	35,000	11,450	46,450
2027	35,000	10,750	45,750
2028	35,000	10,050	45,050
2029	35,000	9,350	44,350
2030	35,000	8,650	43,650
2031	35,000	7,950	42,950
2032	35,000	7,250	42,250
2033	35,000	6,550	41,550
2034	35,000	5,850	40,850
2035	35,000	5,150	40,150
2036	35,000	4,450	39,450
2037	40,000	3,700	43,700
2038	40,000	2,900	42,900
2039	40,000	2,100	42,100
2040	45,000	1,250	46,250
2041	40,000	400	40,400
	<u>685,000</u>	<u>136,150</u>	<u>821,150</u>

\* Water Utility Funded

Purpose: Utility infrastructure upgrade

2021A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	20,000	1,696	21,696
2024	20,000	1,800	21,800
2025	20,000	1,400	21,400
2026	20,000	1,000	21,000
2027	20,000	600	20,600
2028	20,000	200	20,200
	<u>120,000</u>	<u>6,696</u>	<u>126,696</u>

\* Stormwater Utility Funded

Purpose: Utility infrastructure upgrade (2020 project)

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2022



2022A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	35,000	25,464	60,464
2024	45,000	15,175	60,175
2025	40,000	14,035	54,035
2026	10,000	13,735	23,735
2027	10,000	13,600	23,600
2028	25,000	13,338	38,338
2029	20,000	13,000	33,000
2030	25,000	12,475	37,475
2031	40,000	11,500	51,500
2032	40,000	10,300	50,300
2033	40,000	9,300	49,300
2034	40,000	8,500	48,500
2035	40,000	7,700	47,700
2036	45,000	6,828	51,828
2037	50,000	5,830	55,830
2038	50,000	4,780	54,780
2039	50,000	3,680	53,680
2040	50,000	2,530	52,530
2041	50,000	1,380	51,380
2042	35,000	403	35,403
	<u>740,000</u>	<u>193,551</u>	<u>933,551</u>

\* Levy Funded

Purpose: Road reconstruction

2022A G.O. CP Bonds			
Year	Principal	Interest	Total
2023	25,000	22,475	47,475
2024	25,000	13,845	38,845
2025	30,000	13,165	43,165
2026	30,000	12,805	42,805
2027	30,000	12,400	42,400
2028	30,000	11,950	41,950
2029	30,000	11,500	41,500
2030	30,000	10,825	40,825
2031	30,000	9,925	39,925
2032	35,000	8,950	43,950
2033	35,000	8,075	43,075
2034	35,000	7,375	42,375
2035	35,000	6,675	41,675
2036	35,000	5,958	40,958
2037	40,000	5,170	45,170
2038	40,000	4,330	44,330
2039	40,000	3,450	43,450
2040	45,000	2,473	47,473
2041	45,000	1,438	46,438
2042	40,000	460	40,460
	<u>685,000</u>	<u>173,242</u>	<u>858,242</u>

\* Water Utility Funded

Purpose: Utility infrastructure upgrade



## OUTSTANDING DEBT OBLIGATION BY FUND



### TOTAL DEBT OUTSTANDING - 12/31/2022 GO Debt Principal & Interest

	Total	Levy	Storm	Water
2023	730,986	538,953	21,696	170,337
2024	683,672	502,089	21,800	159,783
2025	684,233	495,731	21,400	167,103
2026	622,534	431,898	21,000	169,636
2027	617,523	429,948	20,600	166,975
2028	626,870	437,570	20,200	169,100
2029	596,113	429,963	-	166,150
2030	594,813	426,913	-	167,900
2031	584,570	420,264	-	164,306
2032	586,371	415,852	-	170,519
2033	578,089	406,414	-	171,675
2034	564,896	397,021	-	167,875
2035	561,377	397,352	-	164,025
2036	542,681	382,523	-	160,158
2037	509,346	338,263	-	171,083
2038	412,750	295,070	-	117,680
2039	274,635	189,085	-	85,550
2040	273,565	179,843	-	93,723
2041	178,618	91,780	-	86,838
2042	75,863	35,403	-	40,460
Totals	10,299,499	7,241,929	126,696	2,930,874

## 2023 Budget Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds					Total Wages
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	
Village Administrator						
Salary & Wages	40,066	28,619	28,619	17,171	-	114,475
Village Administrator Totals	40,066	28,619	28,619	17,171	-	114,475
Assistant Village Administrator						
Salary & Wages	30,332	13,481	13,481	10,111	-	67,404
Assistant Village Administrator Totals	30,332	13,481	13,481	10,111	-	67,404
Clerk/Elections						
Salary & Wages	20,538	2,934	2,934	2,934	-	29,340
Clerk/Elections Totals	20,538	2,934	2,934	2,934	-	29,340
Court						
Salary & Wages	37,651	-	-	-	-	37,651
Court Totals	37,651	-	-	-	-	37,651
Police:						
Administrative Salaries	205,029					205,029
Patrol Salaries	557,666	-	-	-	-	557,666
Administrative Assistant Wages	22,882	-	-	-	-	22,882
Police Total	785,577	-	-	-	-	785,577

2023 Budget  
 Personnel Wage Summary (cont.)

Personnel Wages - Allocation to Village Funds						
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Wages
Public Works:						
Salary & Wages	65,911	52,119	52,119	52,119	-	222,269
Public Works Total	65,911	52,119	52,119	52,119	-	222,269
Library:						
Salary & Wages	-	-	-	-	68,557	68,557
Library Total	-	-	-	-	-	68,557
Accumulated Totals	\$ 980,075	\$ 97,153	\$ 97,153	\$ 82,335	\$ 68,557	\$ 1,325,273

## 2023 Budget

### Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Benefits
Village Administrator:						
FICA	3,065	2,189	2,189	1,314	-	8,757
Health Insurance Premium	10,362	7,401	7,401	4,441	-	29,606
Health Insurance Deductible	350	250	250	150	-	1,000
Retirement Contribution	2,725	1,946	1,946	1,168	-	7,784
Group Life Insurance Premium	29	21	21	13	-	84
Disability Insurance Premium	110	79	79	47	-	314
Village Administrator Totals	16,641	11,886	11,886	7,132	-	47,546
Assistant Village Administrator						
FICA	2,320	1,031	1,031	773	-	5,156
Health Insurance Premium	4,385	1,949	1,949	1,462	-	9,744
Health Insurance Deductible	225	100	100	75	-	500
Retirement Contribution	2,063	917	917	688	-	4,583
Group Life Insurance Premium	17	8	8	6	-	38
Disability Insurance Premium	141	63	63	47	-	314
Assistant Village Administrator Totals	9,151	4,067	4,067	3,050	-	20,336
Clerk/Elections:						
FICA	1,571	224	224	224	-	2,245
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	1,397	200	200	200	-	1,995
Group Life Insurance Premium	18	3	3	3	-	26
Disability Insurance Premium	-	-	-	-	-	-
Clerk/Elections Totals	2,986	427	427	427	-	4,266

## 2023 Budget

### Personnel Benefit Summary (cont.)

		Personnel Benefits - Allocation to Village Funds					
		General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Benefits
Court							
FICA	2,880	-	-	-	-	2,880	
Health Insurance Premium	14,398	-	-	-	-	14,398	
Health Insurance Deductible	600	-	-	-	-	600	
Retirement Contribution	2,560	-	-	-	-	2,560	
Group Life Insurance Premium	194	-	-	-	-	194	
Disability Insurance Premium	208	-	-	-	-	208	
Court Totals	20,841	-	-	-	-	20,841	
Police:							
FICA	64,541	-	-	-	-	64,541	
Health Insurance Premium	211,313	-	-	-	-	211,313	
Health Insurance Deductible	10,300	-	-	-	-	10,300	
Retirement Contribution	109,901	-	-	-	-	109,901	
Group Life Insurance Premium	849	-	-	-	-	849	
Disability Insurance Premium	2,965	-	-	-	-	2,965	
Safety & Uniform Allowance	4,500	-	-	-	-	4,500	
Police Total	404,368	-	-	-	-	404,368	

## 2023 Budget

### Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Benefits
Public Works:						
FICA	5,560	5,560	5,560	5,560	-	22,242
Health Insurance Premium	22,411	22,411	22,411	22,411	-	89,642
Health Insurance Deductible	1,000	1,000	1,000	1,000	-	4,000
Retirement Contribution	4,635	4,635	4,635	4,635	-	18,542
Group Life Insurance Premium	134	134	134	134	-	536
Disability Insurance Premium	314	314	314	314	-	1,256
Safety & Uniform Allowance	375	375	375	375	-	1,500
Public Works Total	34,429	34,429	34,429	34,429	-	137,718
Library:						
FICA	-	-	-	-	5,245	5,245
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	-	-	-	-	2,764	2,764
Group Life Insurance Premium	-	-	-	-	50	50
Disability Insurance Premium	-	-	-	-	-	-
Library Total	-	-	-	-	8,059	8,059
Accumulated Totals	\$ 488,416	\$ 50,810	\$ 50,810	\$ 45,038	\$ 8,059	\$ 643,132

## 2023 Budget Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual
					FICA	Retirement	Health/Dental	Deductible/FSA	Life	Disability	Clothing	Wages & Benefits
Village Administrator:												
Village Administrator/Clerk	110,274	-	4,201	114,475	8,757	7,784	29,606	1,000	84	314	-	162,021
Total	110,274	-	4,201	114,475	8,757	7,784	29,606	1,000	84	314	-	162,021
Finance												
Assistant Village Administrator	65,004	-	2,400	67,404	5,156	4,583	9,744	500	38	314	-	87,740
Total	65,004	-	2,400	67,404	5,156	4,583	9,744	500	38	314	-	87,740
Clerk/Elections:												
Deputy Clerk	26,994	1,298	1,048	29,340	2,245	1,995	-	-	26	-	-	33,606
Total	26,994	1,298	1,048	29,340	2,245	1,995	-	-	26	-	-	33,606
Court:												
Court Clerk	34,671	2,980	-	37,651	2,880	2,560	14,398	600	194	208	-	58,492
Total	34,671	2,980	-	37,651	2,880	2,560	14,398	600	194	208	-	58,492
Police:												
Police Chief	109,424	-	5,221	114,645	8,770	15,133	23,996	1,000	141	314	500	164,500
Captain	95,605	-	4,561	100,166	7,663	11,852	23,996	1,000	111	314	500	145,602
Police Officer	82,686	5,788	1,045	89,519	6,848	11,807	23,996	1,200	89	314	500	134,273
Police Officer	82,686	5,788	970	89,444	6,842	13,222	23,996	1,200	81	314	500	135,599
Police Officer	82,686	5,788	1,545	90,019	6,886	11,882	9,744	700	57	314	500	120,102
Police Officer	82,686	5,788	1,315	89,789	6,869	11,816	23,996	1,200	60	314	500	134,544
Police Officer	82,686	5,788	1,315	89,789	6,869	11,852	23,996	1,200	60	314	500	134,580
Police Officer	61,552	4,309	1,545	67,406	5,157	8,898	23,996	1,200	60	314	500	107,530
Patrol Officer	82,686	5,788	1,545	90,019	6,886	11,882	23,996	1,200	60	314	500	134,858
Administrative Assistant	22,882	-	-	22,882	1,750	1,556	9,599	400	129	139	-	36,455
Total	785,577	39,037	19,062	843,676	64,541	109,901	211,313	10,300	849	2,965	4,500	1,248,044
Public Works:												
DPW Supervisor	81,997	5,299	3,730	91,026	6,963	6,190	27,294	1,000	318	314	375	133,481
Service Worker	66,550	5,013	2,662	74,225	5,678	4,525	27,294	1,000	143	314	375	113,555
Service Worker	59,930	3,008	2,397	65,335	4,998	4,075	11,057	1,000	33	314	375	87,187
Service Worker	55,167	2,785	2,207	60,158	4,602	3,751	23,996	1,000	42	314	375	94,239
Total	263,644	16,104	10,996	290,744	22,242	18,542	89,642	4,000	536	1,256	1,500	428,462
Library:												
Library Director	27,037	-	-	27,037	2,068	1,838	-	-	25	-	-	30,968
Librarian	7,600	-	-	7,600	581	-	-	-	-	-	-	8,181
Adult Librarian	13,612	-	-	13,612	1,041	926	-	-	25	-	-	15,604
Library Assistant	3,441	-	-	3,441	263	-	-	-	-	-	-	3,705
Youth Librarian	10,140	-	-	10,140	776	-	-	-	-	-	-	10,915
Library Assistant	6,727	-	-	6,727	515	-	-	-	-	-	-	7,242
Total	68,557	-	-	68,557	5,245	2,764	-	-	50	-	-	76,615
Accumulated Totals	1,354,721	59,419	37,707	1,451,847	111,066	148,130	354,702	16,400	1,777	5,058	6,000	2,094,980

## 2023 Budget

### Personnel Wage & Benefits - Utility Fund Allocation

	Percentage of Wage & Benefits Allocated to Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total
Village Administrator:					
Village Administrator	35%	25%	25%	15%	100%
Finance/Treasurer:					
Assistant Village Administrator	45%	20%	20%	15%	100%
Clerk/Elections:					
Deputy Clerk	70%	10%	10%	10%	100%
Public Works:					
DPW Supervisor	25%	25%	25%	25%	100%
Service Worker	25%	25%	25%	25%	100%
Service Worker	25%	25%	25%	25%	100%
Service Worker	25%	25%	25%	25%	100%



## Expense Account Cost Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation			
			General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	\$ 6,615	\$ 2,977	\$ 1,323	\$ 1,323	\$ 992
Administrator	Membership Dues	1,270	572	254	254	191
Finance	Accounting/utility software	4,500	1,125	1,125	1,125	1,125
Finance	Bank/Investment Fees	3,000	750	750	750	750
Finance	HRA Deductible Admin Fee	2,000	1,000	400	400	200
Finance	Training/Travel/Meetings	1,200	540	240	240	180
Finance	Membership Dues	800	360	160	160	120
Village Hall	Postage	4,000	1,000	1,550	1,550	1,550
Village Hall	Printing/Publishing Copies	5,000	3,250	750	500	500
Village Hall	Equipment/Copier Maintenance	500	325	75	75	25
Village Hall	Office Supplies	6,000	3,900	900	900	300
Village Hall	Telephone/internet	4,500	2,925	675	675	225
Village Hall	Building Maintenance	20,000	13,000	3,000	3,000	1,000
Public Works	DPW Travel/Training/Meetings	200	-	67	67	67
Public Works	Licensing and Testing	400	220	60	60	60
Public Works	DPW Phone - mainline/cellphones/internet	3,200	1,760	480	480	480
Public Works	Gas & Oil	19,000	9,500	3,800	2,850	2,850
Public Works	Garage Tools	2,000	1,100	300	300	300
Public Works	Vehicle Materials & Maintenance	16,000	8,000	3,200	2,400	2,400
Public Works	Locating Costs (Digger Hotline)	1,000	-	333	333	333
Insurance	Insurance (excludes SIF deductible)	83,148	41,574	16,630	12,472	7,588
Contracted Services	Audit services	38,200	15,280	9,932	6,494	6,494
Contracted Services	IT Support Services	16,735	11,715	1,674	1,674	1,674
Contracted Services	Engineering Services	20,000	1,000	2,000	7,000	5,000
Contracted Services	Website Hosting	600	420	90	60	30
Contracted Services	Employee Assistance Program	1,200	840	240	240	120
	Totals	<u>\$ 259,268</u>	<u>\$ 121,872</u>	<u>\$ 49,677</u>	<u>\$ 45,082</u>	<u>\$ 34,403</u>

## Expense Account Percentage Distribution to Utility Funds

Department	Account Description	Total	Percentage Allocation			
			General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	100%	45%	20%	20%	15%
Administrator	Membership Dues	100%	45%	20%	20%	15%
Finance	Accounting/utility software	100%	25%	25%	25%	25%
Finance	Bank/Investment Fees	100%	25%	25%	25%	25%
Finance	HRA Deductible Admin Fee	100%	50%	20%	20%	10%
Finance	Training/Travel/Meetings	100%	45%	20%	20%	15%
Finance	Membership Dues	100%	45%	20%	20%	15%
Village Hall	Postage	100%	25%	25%	25%	25%
Village Hall	Printing/Publishing Copies	100%	65%	15%	10%	10%
Village Hall	Equipment/Copier Maintenance	100%	65%	15%	15%	5%
Village Hall	Office Supplies	100%	65%	15%	15%	5%
Village Hall	Telephone/internet	100%	65%	15%	15%	5%
Village Hall	Building Maintenance	100%	65%	15%	15%	5%
Public Works	DPW Travel/Training/Meetings	100%	0%	33%	33%	33%
Public Works	Licensing and Testing	100%	55%	15%	15%	15%
Public Works	DPW Phone - mainline/cellphones/internet	100%	55%	15%	15%	15%
Public Works	Gas & Oil	100%	50%	20%	15%	15%
Public Works	Garage Tools	100%	55%	15%	15%	15%
Public Works	Vehicle Materials & Maintenance	100%	50%	20%	15%	15%
Public Works	Locating Costs (Digger Hotline)	100%	0%	33%	33%	33%
Insurance	Insurance (excludes SIF deductible)	100%	50%	20%	15%	15%
Contracted Services	Audit services	100%	40%	26%	17%	17%
Contracted Services	IT Support Services	100%	70%	10%	10%	10%
Contracted Services	Engineering Services	100%	5%	35%	35%	25%
Contracted Services	Website Hosting	100%	70%	15%	10%	5%
Contracted Services	Employee Assistance Program	100%	50%	20%	20%	10%

### Deposits and Investments

Investment of Village funds is restricted by state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- b. Bonds or securities of any county, Village, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

### Capital Assets

Capital assets are defined by the government as assets with an initial cost of more than \$2,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

### Balanced Budget Definition

Each annual budget shall present as balanced, meaning that revenues received during the year match the expenses anticipated in the budget year. The Village of Butler presents balanced budgets for all governmental and enterprise funds. The Village Board, from time to time, may choose to apply a portion of the Village's undesignated fund balance as a means to balance the budget. In these instances, the application of fund balance is shown as a revenue in the budget year.

### Fund Balance

The Village follows GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as described below. In the fund statements, governmental fund equity is classified as fund balance and displayed in five components.

- Non-spendable fund balance - Amounts that cannot be spent because they are 1) not in spendable form or 2) legally or contractually required to be maintained intact.
- Restricted fund balance - Amounts constraints requiring use for a specific purpose and are either: 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Fund balance restrictions are legally enforceable when a third party can enforce the resources to be used appropriately.
- Committed fund balance - Amounts used for specific purposes based on the constraints imposed by formal action of the Village Board. The commitment purposes must be made during the Village's fiscal year ended December 31, and can only be amended by the same formal action creating the original commitments such as a resolution or ordinance.
- Assigned fund balance - Funds that are constrained by the Village with the intent for the amount to be used for specific purposes, but is neither restricted nor committed.
- Unassigned fund balance - The balance of General Fund's fund balance available for appropriation.

It is the Village's policy to use fund balance resources in the following manner: first, restricted, then committed, then assigned, and finally unassigned.

## FEE SCHEDULE



<u>License/Permit/Fee Type</u>	<u>Amount</u>	<u>Notes</u>
<b>Special Plan Commission Meetings</b>	\$200.00	
<b>Statement of Real Property Status/Code Compliance Letter</b>	\$50.00	per property
<b>RUSH Statement of Real Property Status/Code Compliance Letter</b>	\$75.00	per property
<b>Insufficient Funds Checks</b>	\$50.00	
<b>Record Copies</b>		
a) Black/White printed copies	\$0.25	per page
b) Color printed copies	\$0.50	per page
c) CD/DVD burned copy	\$15.00	per disc
<b>Life Safety/Protective Services:</b>		
<b>Ambulance Transport Fee</b>	\$1,000.00	
<b>Ambulance Supplies:</b>		
a) Oxygen	\$65.00	
b) Defibrillator	\$225.00	
c) Spinal Immobilization	\$125.00	
d) Vehicle Extraction	\$500.00	
<b>Ambulance Mileage Fee: (per loaded mile)</b>	\$20.00	
<b>BLS on scene care</b>	\$250.00	
<b>Car Fire &amp; Spills (non-hazardous materials)</b>	\$500.00	
<b>Life Safety Permit</b>		
a) Fire Alarm System per Control Panel	\$275.00	
b) Fire Alarm System Manual Pull stations & Initiating Devices (including: smoke, heat, flame, ionization, photo-electric, water flow devices, & all monitoring or supervisory devices)	\$65.00 up to three (3) devices + \$15.00 for each additional device	
c) Witness Final Acceptance Tests for fire protection and alarm systems	\$80.00 per hour	2-hour minimum
d) Site Inspection of Fire Protection Systems during installation [Fire Protection Systems cannot be concealed prior to inspection]	\$80.00 per hour	2-hour minimum

## FEE SCHEDULE



Life Safety/Protective Services: (continued)		
<b>Board of Fire Appeals</b>		
a) Deferment	\$800.00	
b) Appeals/Modification	\$200.00	
<b>False Alarm Administration Fee</b>	<b>WARNING</b>	<b>1st Violation</b>
	Fees assessed in accord with the Waukesha County Uniform Fee Structure for Fire Apparatus.	subsequent violations
Pet Licenses:		
<b>Dog Licenses:</b>		
a) Spayed female / Neutered Dogs	\$10.00	annually
b) Unspayed female or Unneutered Dogs	\$15.00	annually
c) Kennel License	\$50.00 + \$5.00 for each dog over twelve (12)	
d) Dog License Late Fee	\$5.00	
Alcohol/Cigarette/Gaming Licenses:		
<b>Liquor Licenses: (Fees may be pro-rated in accord with State Law)</b>		
a) Retail "Class A" Intoxicating Liquor	\$450.00	annually
b) Retail "Class B" Intoxicating Liquor	\$500.00	annually
c) Reserve Retail "Class B" Intoxicating Liquor	\$10,000 initial issuance; \$500 annually thereafter	
d) Class "A" Fermented Malt Beverage	\$100.00	annually
e) Class "B" Fermented Malt Beverage	\$100.00	annually
f) Temporary Class "B": Fermented Malt Beverage (Picnic)	\$10.00	per event
g) Temporary "Class B" Wine	\$10.00	per event
h) "Class C" Wine License	\$100.00	annually
i) Wholesaler's License	\$25.00	annually
j) Publication Fee	\$12.00	annually
<b>Operator's Licenses</b>		
a) Regular Operator's Licenses	\$50.00	
b) Provisional Operator's License (new or renewal) expires after 60-days	\$15.00	
c) Temporary Operator's License	\$10.00	
<b>Cigarette License</b>	\$50.00	annually

## FEE SCHEDULE



Miscellaneous Licenses/Permits:		
<b>Direct Seller/Transient Merchant/Solicitor</b>	\$50.00	Plus 40% Admin Fee per week NOT pro-rated
<b>Special Event Vending</b>	\$20.00	per event
<b>Large Assemblies</b>		
a) 1,000-2,499 people	\$1,500.00	
c) Over 2,500 people	\$2,000.00	
<b>Fireworks Permit</b>		
<b>Street Use Permit</b>	\$25.00	per event
<b>Adult Oriented Establishments</b>	\$25.00	annually
a) Adult Oriented Employment License	\$50.00	annually
<b>Coin, Precious Stone Dealer</b>	\$100.00	annually
<b>Misc.</b>		
a) Processions, Parades, Runs, Bicycle Races	\$100.00	per event
b) Amusement Device / Game License	\$35.00 per machine/game	annually
<b>Natural Lawn Permit</b>	\$40.00	
<b>Nuisance-Type Business Permit</b>	\$150.00	annually
<b>Hydrant Permit</b>	\$175.00 Service Charge + \$2.55 per 1,000 gallons	
<b>Private Well Operation Permit</b>	\$100.00	every 5-years
<b>Residential Parking Permit</b>	\$33.00	per Quarter
<b>Commercial Parking Permit</b>	\$37.00	per Quarter
<b>Beekeeping Permit</b>	\$25.00	annually

## FEE SCHEDULE



Park and Recreation Fees:		
<b>Softball Team Registration Fee (includes player fees)</b>	\$500.00	
b) Little League Baseball Diamond Rental	\$500 per field, per season	
c) Baseball Diamond Rental	\$30.00	per hour
d) Baseball/Softball Tournament Diamond Rental (All Weekend)		
1 diamond	\$250.00	
2 diamonds	\$350.00	
3 diamonds	\$465.00	
Rain date reservation Fee (non-refundable)	\$125.00	
<b>Horseshoe Team Registration Fee</b>		
a) Individual Player Fees:	\$20.00	
<b>Community Building Rental</b>		
a) Resident		
Week Day	\$100 + \$100 refundable deposit	
Weekend	\$300 + \$300 refundable deposit	
b) Non-Resident		
Week Day	\$200 + \$200 refundable deposit	
Weekend	\$500 + \$500.00 refundable deposit	



## FEE SCHEDULE



BUILDING CODE PERMITS		
ADMINISTRATIVE FEE	40% of the TOTAL PERMIT FEE is added	
Penalty for Not Obtaining Permit(s)	DOUBLE FEES are charged if work is started	
Zoning Permit		
<b>Residential (1 and 2 Family &amp; Multi-Family Units)</b>		
a) New Dwelling	\$100.00	Plus 40% Admin Fee
b) Additions and Alterations	\$70.00	
c) Accessory Building, Fences, and Pools	\$45.00	
<b>Commercial/Industrial</b>		
a) New Building	\$180.00	Plus 40% Admin Fee
b) Additions and Alterations	\$120.00	
c) Change in Occupancy	\$150.00	
<b>Sign Permit (+ zoning permit)</b>	\$75.00 base fee + \$1.00 per sq. ft. of sign face per sign	Plus 40% Admin Fee
<b>Wind Energy Systems</b>	\$100.00	
<b>Wireless Telecommunications Structure Location Permit Application</b>	\$150.00	
a) Wireless Telecommunications Annual Structure Permit	\$100.00	
	\$50.00	
<b>Fence Permit (+ zoning permit)</b>		
	\$75.00	Plus 40% Admin Fee
<b>Swimming Pool Permit (+ zoning permit)</b>		
<b>Driveway Permit (+ zoning permit)</b>	\$50.00	

## FEE SCHEDULE



Residential 1 and 2 Family Units:		
<b>New Structure or Addition</b> (+ zoning permit)	\$0.25 per sq. ft. for all floor areas (\$100 minimum)	Plus 40% Admin Fee
<b>Erosion Control</b>		
a) New Structure	\$125.00	
b) Addition	\$75.00	
<b>Remodel/Alterations</b> (+ zoning permit)	\$10.00 per \$1,000 pf project valuation (\$60.00 minimum)	
<b>Accessory Structure or Deck</b> (+ zoning permit)	\$0.20 per sq. ft. for all areas (\$75 minimum)	
<b>Occupancy Permit (per unit)</b>	\$60.00	
a) Temporary	\$75.00	
<b>Early Start Permit</b> (footings and foundations)	\$150.00	
<b>Plumbing</b>	\$40.00 base fee + \$0.05 per sq. ft. (\$55.00 minimum)	
a) Replacement & Misc. Items	\$12.00 per thousand of plumbing project valuation (\$55.00 minimum)	
<b>Electrical</b>	\$40.00 base fee + \$0.05 per sq. ft. (\$55.00 minimum)	
a) Replacement and Misc. Items	\$12.00 per thousand of electrical project valuation (\$55.00 minimum)	
<b>HVAC</b>	\$40.00 base fee + \$0.05 per sq. ft. (\$55.00 minimum)	
a) Replacement and Misc. Items	\$12.00 per thousand of HVAC project valuation (\$55.00 minimum)	
<b>Razing Fee</b>	\$100.00 for the first 1,000 sq. ft. of floor area + \$60.00 per 1,000 sq. ft. of floor area thereafter	
<b>Other (siding, roofing etc.)</b>	\$50.00 minimum	
<b>State Seal</b>	\$35.00	

## FEE SCHEDULE



Commercial/Industrial and Residential (3 or more) Units:		
<b>New Structure or Addition (+ zoning permit)</b>		\$250 minimum permit fee for items a) through h) Plus 40% Admin Fee
a) Multi-Family Residential, Motels, CBRF, Daycare	\$0.25/sq. ft.	
b) Mercantile, Restaurant, Tavern, Assembly Halls, Churches, Offices	\$0.25/sq. ft.	
c) Schools Institutional, Hospitals	\$0.27/sq. ft.	
d) Manufacturing or Industrial (offices to follow fees in b. above)	\$0.22/sq. ft.	
e) Vehicle & Small Engine Repair, Parking & Storage, Auto Body	\$0.27/sq. ft.	
f) Warehouse, Mini-Warehouse, Building Shells* for Multi-Tenant Buildings	\$0.15/sq. ft.	
g) Build-Out*	See above fees	
h) Special Occupancies (outdoor pools, towers, tents, etc.)	\$0.15/sq. ft.	Plus 40% Admin Fee
<b>Erosion Control</b>	\$225.00 for the first acre then \$115.00 per acre thereof	
<b>Remodel</b>	\$13.00 per \$1,000 pf project valuation (\$130.00 minimum)	
<b>Occupancy Permit (per unit)</b>	\$150.00	
<b>Plumbing</b>	\$50.00 base fee + \$0.05 per sq. ft. (\$75.00 minimum)	
a) Replacement & Misc. Items	\$13.00 per thousand of plumbing project valuation (\$75.00 minimum)	
<b>Electrical</b>	\$50.00 base fee + \$0.05 per sq. ft. (\$75.00 minimum)	
a) Replacement and Misc. Items	\$13.00 per thousand of electrical	
<b>HVAC</b>	\$50.00 base fee + \$0.05 per sq. ft. (\$75.00 minimum)	
a) Replacement and Misc. Items	\$13.00 per thousand of HVAC project valuation (\$75.00 minimum)	
<b>Commercial Plan Review</b>	Certified Municipality per COMM 2.31	Plus 40% Admin Fee
<b>Fire Suppression Systems</b>	\$50.00 base fee + \$0.05 per sq. ft. (\$75.00 minimum)	
<b>Early Start Permit (footings and foundations)</b>	\$250.00	
<b>Razing Fee</b>	\$125.00 for the first 1,000 sq. ft. of floor area + \$70.00 per 1,000 sq. ft. of	
<b>Other</b>	\$80.00 minimum	

## FEE SCHEDULE



Miscellaneous Permit/Inspection/Review/License Fees:		
Minimum Permit Fee	\$50.00 + Admin Fee	
Re-Inspection Fee	\$50.00 + Admin Fee	each
Failure to Call for Inspection	\$50.00 + Admin Fee	each
Planned Unit Development	\$300 + Actual legal/engineering costs	
Conditional Use Permit Application	\$300.00	
Re-Zoning Requests	\$300.00	
Appeal to the Board of Appeals	\$250.00	
Variance Request	\$350.00	
a) Variance Request (after project is complete)	\$500.00	
Surveys & Plats		
a) Certified Survey Map	\$100.00 + Village Expense	
b) Preliminary Plat	\$300.00 + Village Expense	
c) Final Plat	\$500.00 + Village Expense	
Storage Tank Permit	\$150.00 + Village Expense	
Property Maintenance Hearing at Village Board	\$100.00	
Rooming House License	\$100.00 Annually + \$20.00 per room	

**ACCOUNT:** A classification established for the purpose of recording financial transactions.

**ACCRUAL BASIS:** A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.

**ACCOUNTABILITY:** The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry – to justify the raising of public resources and the purposes for which they are used.

**ADOPTED BUDGET:** Refers to the budget amounts as originally approved by the Village Board at the beginning of the year along with any amendments that have been approved throughout the year.

**APPROPRIATION:** A legal authorization to incur obligations and to make expenditures for specific purposes.

**ASSESSED VALUATION:** A valuation set upon real estate and certain personal property by the Village Assessor as a basis for levying property taxes.

**ASSETS:** Property owned by a government which has a monetary value.

**ASSIGNED FUND BALANCE:** Fund balance amounts that are constrained by the Village's intent to be used for specific purposes.

**AUDIT:** A comprehensive examination of the manner in which the Village's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Village Board's appropriations.

**BASIS OF ACCOUNTING:** A term used to refer to when revenues, expenditure, expenses and transfers and the related assets and liabilities are recognized in the account and reported in the financial statements, e.g., accrual, modified accrual, or cash.

**BALANCED BUDGET:** A plan of financial operation where total revenues match total expenditures. It is a goal of the Village to propose and approve a balanced budget annually.

**BOND:** (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

## GLOSSARY OF TERMS



**BUDGET:** A financial plan for a specified period of time (year) that matches with all planned revenues and expenditures with various Village services.

**BUDGET ADJUSTMENT:** A legal procedure requiring Board action to revise a budget appropriation. (Village staff has the prerogative to adjust certain expenditures within a department budget.)

**BUDGET SCHEDULE:** The schedule of key dates or milestones which the Village departments follow in the preparation, adoption, and administration of the budget.

**BUDGET RESOLUTION:** The official enactment by the Village Board establishing the legal authority for the Village Trustees to obligate and expend resources.

**CAPITAL ASSET:** Assets with an initial cost exceeding \$2,000 for capital assets whose estimated useful life is in excess of one year, e.g., equipment, vehicles, building improvements, roads.

**CAPITAL IMPROVEMENTS:** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

**CAPITAL PROJECT:** The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment.

**CASH BASIS:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CDA:** Community Development Authority

**CHARGE FOR SERVICE:** User charge for services provided by the Village.

**CONTINGENCY ACCOUNT:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**DEBT:** A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, and land contracts.

**DEBT SERVICE:** Amount necessary for the payment of principal, interest and related costs of the general long-term debt of the Village.

**DEBT SERVICE FUND:** Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

## GLOSSARY OF TERMS



**DEBT LIMIT:** The maximum amount of general obligation debt which is legally permitted. The State of Wisconsin forbids municipalities from incurring debt in excess of 5% of the total equalized valuation of taxable property within the municipal boundaries.

**DEFICIT:** The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

**DEPARTMENT:** A major administrative subset of the Village which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several divisions.

**DEPRECIATION:** (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**DPW:** Department of Public Works

**DESIGNATED UNRESERVED FUND BALANCE:** Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the chief executive officer or the legislative body for some specific purpose.

**DNR:** Wisconsin Department of Natural Resources

**ENCUMBRANCE:** The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

**ENTERPRISE FUND:** Account for activity for which a fee is charged to users for goods and services.

**EQUALIZED VALUE:** The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

**EXPENDITURE:** Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

**EXPENSE:** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**FEMA:** Federal Emergency Management Agency

## GLOSSARY OF TERMS



**FISCAL POLICY:** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides direction relative to the planning and programming of government budgets and their funding.

**FISCAL YEAR:** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Butler's local fiscal year is January 1-December 30. The federal fiscal year is October 1-September 30.

**FIXED ASSETS:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FULL TIME EQUIVALENT (FTE):** A term used to compare the hours budgeted for regular full-time and part-time, and temporary part-time employee hours. One full time equivalent is based on 2,080 hours for all departments, excluding certain police department positions for which 1,952 is considered to equal one full time equivalent.

**FUNCTION:** A method of categorizing expenditures by major service line or regulatory program, such as public safety

**FUND:** An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:** The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

**FUND EQUITY:** For governmental funds this is fund balance, for proprietary fund types (Parking, Water, Stormwater and Sewer Utilities), fund equity is called Net Assets. Both are the excess of fund assets and resources over fund liabilities

**GENERAL FUND:** The general fund is the general accounting fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS/NOTES:** Bonds/Notes that finance public projects such as streets, sewers, buildings and improvements. The repayment of these bonds is backed by the "full faith and credit" of the issuing government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Criteria used by auditors to determine if financial statements are fairly presented.

**GOVERNMENT FUND:** Account for the operations and maintenance of typical activities including debt service and capital projects.



## GLOSSARY OF TERMS



**GOVERNMENTAL FUND TYPE:** Funds that have a modified accrual basis of accounting and include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

**GRANT:** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**INVESTMENT INCOME:** Income earned on idle funds which are not immediately needed by the Village.

**INTERDEPARTMENTAL CHARGES:** Charges to a user department for internal services provided by another Village department or function, such as accounting, payroll or management services.

**INTERGOVERNMENTAL REVENUE:** Revenue received from another government in the form grants and shared revenues.

**INFRASTRUCTURE:** Public domain capital assets including roads, curbs, gutters, sidewalks, drainage ways and lighting systems.

**LEAGUE:** Wisconsin League of Municipalities

**LEVY:** To impose taxes for the support of government activities.

**LIABILITY:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

**LINE ITEM:** A basis for distinguishing types of revenues and expenditures.

**LONG TERM DEBT:** Debt with maturity of more than one year after the date of issuance.

**MAJOR FUND:** A fund is considered major if it is the primary operating fund of the Village or meets the following criteria: (1) total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test, is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

**MILL RATE:** Property tax rate expressed as the rate per \$1,000 of assessed property value.

## GLOSSARY OF TERMS



**MODIFIED ACCRUAL BASIS:** Under the modified accrual basis, which is recommended for use by governmental funds, revenues are recognized in the period in which they become both available and measurable, and expenditures are recognized at the time a liability is incurred PURSUANT to appropriation authority.

**MISCELLANEOUS REVENUES:** Revenues which are not required to be accounted for elsewhere.

**MMSD:** Milwaukee Metropolitan Sewerage District

**OBJECTS OF EXPENDITURES:** A method of grouping expenditure accounts by what the expenditure is for, such as salaries, fringe benefits or contractual payments.

**OPEB:** Other Post-Employment Benefits

**OPERATING REVENUE:** Funds the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**OPERATING EXPENSES:** The cost for personnel, materials and equipment required for a department to function.

**OTHER CONTRACTUAL SERVICES:** Services rendered to the Village by private firms, individuals, or other government agencies. Examples include equipment maintenance, janitorial services, and professional services.

**PAYMENT IN LIEU OF TAXES (PILOT):** A contribution by benefactors of Village services who are tax exempt, i.e., certain utilities, non-profit organizations, which chose or must pay a "tax equivalent amount".

**PERSONAL SERVICES:** Items of expenditures in the operating budget for salaries and wages paid for services performed by Village employees, as well as the fringe benefit costs associated with Village employment.

**PROGRAM BUDGET:** A budget which structures budget choices and information in terms of programs and their related work activities, (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

**PROPRIETARY FUND:** This fund type is established for those activities which are designed to recover all costs through user fees.

**PSC:** Public Services Commission of Wisconsin. A state utility regulating body, through which rate increases for the Water Utility are approved.

**RESERVED FUND BALANCE:** For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables).

**RESTRICTED FUND BALANCE:** Fund balance amounts that can only be used for specific purposes, when the constraint has been placed on the use by third parties or enabling legislation.

**REVALUATION:** Every 5 years the Village Assessor reviews residential and some commercial property values to determine if assessed values should be changed from those submitted from the assessor.

**REVENUE:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**SALARIES/WAGES:** Items of expenditure in the operating budget for salaries and wages paid for services performed by Village employees.

**SHARED REVENUES:** Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

**SPECIAL REVENUE FUNDS:** Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. A collection of accounts used to capture revenue related to property tax (including TIF).

**TAX INCREMENT FINANCE COLLECTION FUND:** The fund that captures revenue relative to incremental taxes generated through the Village's urban renewal area.

**TAX LEVY:** The total amount to be raised by general property taxes for operating and debt services purposes specified in the Village Board Adopted Budget.

**TAX RATE:** The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the Village. The assessed value tax rate is calculated using assessed value.

**TRAINING/TRAVEL:** Items of expenditure for travel and training costs incurred by the Village on behalf of employees. These include mileage, meals, conferences, conventions and in and out of state travel.

**TRANSMITTAL LETTER:** The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Manager.

**UNRESERVED FUND BALANCE:** In a governmental or expendable trust fund, the balance of net financial resources that is spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of fund balance that is not legally restricted.

**USER CHARGE/FEE:** The payment for direct receipt of a public service by the party benefiting from the service

**WCMA:** Wisconsin City/County Management Association

**WDNR:** Wisconsin Department of Natural Resources

**WDOT:** Wisconsin Department of Transportation